REPORT DOCUMENTATION PAGE

1a. REPORT SECURITY CLASSIFICATION UNCLASSIFIED		1b. RESTRICTIVE MARKINGS		
2a. SECURITY CLASSIFICATION AUTHORITY		3. DISTRIBUTION/AVAILABILITY OF REPORT		
2b. DECLASSIFICATION/DOWNGRADING SCHEDULE		Approved for public release; distribution is unlimited.		
4. PERFORMING ORGANIZATION REPORT NUMBER(S)		5. MONITORING ORGANIZATION REPORT NUMBER(S)		
6a. NAME OF PERFORMING ORGANIZATION Naval Postgraduate School	6b. OFFICE SYMBOL (If applicable) Code 36	7a. NAME OF MONITORING ORGANIZATION Naval Postgraduate School		
6c. ADDRESS (City, State, and ZIP Code) Monterey, CA 93943-5000		7b. ADDRESS (City, State, and ZIP Code) Monterey, CA 93943-5000		
8a. NAME OF FUNDING/SPONSORING ORGANIZATION	8b. OFFICE SYMBOL (If applicable)	9. PROCUREMENT INSTRUMENT IDENTIFICATION NUMBER		
8c. ADDRESS (City, State, and ZIP Code)		10. SOURCE OF FUNDING NUMBERS		

Program Element No.	Project No.	Task No.	Work Unit Accession Number

11. TITLE (Include Security Classification)
COST CENTER FINANCIAL MANAGEMENT: TRAINING THE OPTAR MANAGERS

12. PERSONAL AUTHOR(S) Hemingway, Anne W.

13a. TYPE OF REPORT Master's Thesis	13b. TIME COVERED From To	14. DATE OF REPORT (year, month, day) March 1992	15. PAGE COUNT 128

16. SUPPLEMENTARY NOTATION
The views expressed in this thesis are those of the author and do not reflect the official policy or position of the Department of Defense or the U.S. Government.

17. COSATI CODES			18. SUBJECT TERMS (continue on reverse if necessary and identify by block number)
FIELD	GROUP	SUBGROUP	Cost Center Financial Management, OPTAR Records Keeper

19. ABSTRACT (continue on reverse if necessary and identify by block number)

This thesis assesses the training needs of cost center personnel who perform financial management related duties. Research focused on the OPTAR managers, those who requisition supplies/services, prepare travel orders and/or maintain the cost center's memorandum accounting records. Using the mail survey research method, OPTAR managers were queried regarding demographics, job skills, and professional knowledge. Type, availability, and comprehensiveness of training received were also ascertained. Following analysis of survey data, an assessment of training was made. Due to a significant amount of turnover and a lack of prerequisite professional knowledge, it was determined that training currently available is not meeting the needs of OPTAR managers. Recommendations were made for enhanced training programs.

20. DISTRIBUTION/AVAILABILITY OF ABSTRACT ☒ UNCLASSIFIED/UNLIMITED ☐ SAME AS REPORT ☐ DTIC USERS	21. ABSTRACT SECURITY CLASSIFICATION Unclassified	
22a. NAME OF RESPONSIBLE INDIVIDUAL Glenn D. Eberling	22b. TELEPHONE (Include Area code) (408) 646-2536	22c. OFFICE SYMBOL Code 36

DD FORM 1473, 84 MAR   83 APR edition may be used until exhausted   SECURITY CLASSIFICATION OF THIS PAGE
All other editions are obsolete   Unclassified

Cost Center Financial Management:
Training the OPTAR Managers

by

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Submitted in partial fulfillment
of the requirements for the degree of

MASTER OF SCIENCE IN MANAGEMENT

from the

ABSTRACT

This thesis assesses the training needs of cost center personnel who perform financial management related duties. Research focused on the OPTAR managers, those who requisition supplies/services, prepare travel orders and/or maintain the cost center's memorandum accounting records.

Using the mail survey research method, OPTAR managers were queried regarding demographics, job skills, and professional knowledge. Type, availability, and comprehensiveness of training received were also ascertained. Following analysis of survey data, an assessment of training was made. Due to a significant amount of turnover and a lack of prerequisite professional knowledge, it was determined that training currently available is not meeting the needs of OPTAR managers. Recommendations were made for enhanced training programs.

TABLE OF CONTENTS

I. INTRODUCTION

A. BACKGROUND

Although the Navy cost center is the lowest level in the "financial management" chain of command, it plays a significant role in a command's ability to accomplish its mission. It is at this level that the command's accounting transactions are generated and initial inputs to the budget are made.

A cost center may be an aircraft squadron, ship, staff, or department/division of a Naval shore activity where identification of costs is required. Throughout the U.S. Navy, thousands of cost centers spend millions of dollars annually to support their daily operations, maintenance, and travel requirements. Their funding is normally issued quarterly in the form of operating targets (OPTAR's) which are administrative limits on the use of funds.

A cost center OPTAR manager is assigned to account for the cost center's authorized funds. This person may be a military or Department of the Navy (DON) civilian employee. He/she typically prepares requisitions, travel orders, certifies invoices, and records/reconciles all transactions in the cost center's OPTAR log.

These procurement and record keeping functions are very important as they are the basis for activity budget formulation and execution. Proper completion of these financial processes is essential if a Navy activity is to receive sufficient funding to achieve its assigned mission.

B. PURPOSE

The intention of this thesis is to determine the training needs of cost center personnel who perform financial management related duties. Research is focused on the OPTAR managers, those who requisition supplies/services, prepare travel orders, and/or maintain the cost center's memorandum accounting records.

Training is an important ingredient in operating any successful organization, including the financial management arena. The present budgetary climate of proposed future Department of Defense (DOD) and DON budget cuts, coupled with the expected workforce reduction, call for more efficient and effective management of resources. Strong training programs lead to better resource management and are necessary to produce a quality workforce.

Presently there is a major quality management program in the spotlight throughout DOD and DON. Total Quality Leadership (TQL) emphasizes the importance of training and education in producing a competent and productive workforce. Based on the Total Quality Management (TQM) philosophy of Dr.

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W. Edwards Deming, TQL focuses on leadership and commitment to quality improvement as ways the DON can maintain its effectiveness [Ref. 1:p. 2].

Two of Deming's "14 Points for Management" support the need for training and the primary aim of this thesis:

    Point 6: Institute training on the job.
    Point 13: Institute a vigorous program of education and
    self-improvement for everyone. [Ref. 2:pp. 23-24]

Both managers and workers at all levels are affected by these two points. Training and retraining makes better use of all employees and enables them to keep up with changes in their professional environment as well as materials, methods, product design, and machinery [Ref. 3:p. 11].

As the concept of TQL filters down the Navy chain of command, training for both military and civilian personnel will play a key role in the implementation of the program, as well as enhance each member's job performance, particularly that of the OPTAR manager. By identifying the training needs of the OPTAR manager, the Navy acknowledges the importance of developing well-educated employees. Better management of financial resources should result.

C. RESEARCH OBJECTIVES

In order to fulfill the purpose of this thesis, research objectives were defined to:

- Obtain a general description of the current population of OPTAR managers regarding paygrade, occupation, and financial management experience and education/training background.

- Determine job skills and professional knowledge of OPTAR managers by obtaining a job description with respect to content, context, and scope.

- Determine type, availability, and comprehensiveness of training received by OPTAR managers currently working in cost centers.

By addressing these objectives, the following research questions can be answered and thus, an assessment of the need to provide training for OPTAR managers can be made. Additionally, recommendations will be made for enhanced training programs.

D. RESEARCH QUESTIONS

The primary research focus is two-fold: to determine the training needs of OPTAR managers; and, to make recommendations to develop quality training programs.

Subsidiary questions include:

- How do job skills and professional knowledge of OPTAR managers compare with those established by job requirements?

- Given this comparison, what deficiencies exist?

- What training presently exists for OPTAR managers and is it adequate to facilitate effective and efficient job performance?

- How important is training for OPTAR managers with respect to job performance?

E. SCOPE, LIMITATIONS, AND ASSUMPTIONS

1. Scope

The main concern of this study is to determine the training needs of cost center personnel who perform financial management related duties, focusing on the OPTAR managers. Through the conduct of a job audit, job skills and professional knowledge of present OPTAR managers are compared with established job requirements.

This audit also assesses the adequacy of training received by OPTAR managers. Identifying deficiencies and determining the importance of training with respect to job performance will serve as the basis for recommendations for training programs.

Due to the wide variety and vast number of cost centers in the U.S. Navy, the scope of this thesis had to be narrowed. Focusing exclusively on cost centers of Navy shore activities (excluding the Marine Corps), survey distribution included those military and civilian employees serving in and outside the continental United States (CONUS). Therefore, a variety of shore activities were sampled.

2. Limitations

The principal limitations or extraneous factors that limited this research effort were those inherent in conducting mail surveys. Two particular limitations were of concern: a low response rate and timing of the distribution.

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This study was conducted in the latter months of the calendar year. Holiday mail delivery/backlog and the availability of recipients to complete the survey were factors that could contribute to a low response rate. Given these limitations, the limited amount of time available, and cost factors, it was determined that the use of a mail survey was the best way to reach the desired population in order to obtain information directly from the source.

3. Assumptions

In conducting this research, two assumptions were made: (a) while cost center financial management processes may vary by claimancy, there are job skills and prerequisite professional knowledge common to all OPTAR managers; and, (b) cost centers at most Naval shore activities are issued and maintain OPTAR's.

F. RESEARCH METHODOLOGY

A job audit was conducted to assist in the collection of research data. It consisted of a comprehensive literature review, mail survey, and personal/telephone interviews.

1. Literature Review

Research efforts began with a comprehensive review of related books, periodicals, published theses, and manuals to gather information on conducting job audits, survey research methods, and established job requirements of the OPTAR manager. Information was also gathered on Total Quality

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Management/Leadership, focusing on concepts described by Dr. Deming as they related to this thesis.

2. Mail Survey

The primary source of data was a mail questionnaire used to survey job skills and professional knowledge of present OPTAR managers. It also sought information regarding OPTAR manager demographics and training received in terms of type, availability, and comprehensiveness.

The questionnaire was distributed to 80 Naval shore activities under cover of two memorandums and was accompanied by return envelopes. Further details about survey construction and distribution are provided in Chapter III.

3. Personal/Telephone Interviews

Personal/telephone interviews were conducted to help focus the direction and content of this thesis. Construction and pilot testing of the survey were assisted by various cost center OPTAR managers at the Naval Postgraduate School. This assistance was instrumental in obtaining guidance in developing survey questions with respect to content and format. Personal and telephone interviews were also conducted to obtain information about the FASTDATA system.

G. OPTAR MANAGER DEFINED .

The term OPTAR manager was coined for the purpose of this research. It became necessary to create a title to address personnel who perform cost center financial management duties.

As previously mentioned, OPTAR managers may be military or DON civilian employees. Their duties may include preparation of supply requisitions or travel orders, certification of invoices, and/or recording/reconciliation of financial transactions in the cost center's OPTAR log. They generally manage the financial records for a division or department, subdivisions of a Naval shore activity. OPTAR managers may also be known as supply petty officers, repair part petty officers, or OPTAR records keepers.

H. ORGANIZATION OF STUDY

A brief description of the content of the remaining thesis chapters follows.

Chapter II   Cost Center Financial Management. This chapter identifies responsibilities and challenges of Navy financial managers. A description of the flow of funds from Congress to the Navy cost center is included. In order to understand who the OPTAR managers are and what they do, financial management processes involved at the cost center level are also described.

Chapter III   The Survey. A detailed explanation of the survey research methodology used in the development and distribution of the questionnaire is contained in Chapter III.

Chapter IV The Job Audit: Survey Results and Analysis of Data. This chapter reveals the results of the job audit, specifically the mail survey. It also offers an analysis of

training received by OPTAR managers currently working in Navy shore activity cost centers. Existing deficiencies are identified.

Chapter V   Conclusions and Recommendations. Based on background information gathered and the data obtained from the survey, conclusions and specific recommendations for enhanced training programs for OPTAR managers are presented.

Appendix A: The FASTDATA System. Appendix A presents the features of the FASTDATA system currently employed by the Naval Reserve. Two perspectives are given: user (the OPTAR manager) and Comptroller (viewpoint of control). An outlook for the future of the system is also included.

Appendix B. A copy of the questionnaire used to gather information is provided in Appendix B. Cover letters (Memorandum for Cost Center OPTAR Managers and Memorandum for Comptrollers/Fiscal Officers) along with copies of the survey and supplemental distribution lists are also provided.

II.   COST CENTER FINANCIAL MANAGEMENT

A. NAVY FINANCIAL MANAGERS' CHALLENGES AND RESPONSIBILITIES

Financial management is an important responsibility, affecting every part of the Navy organization. Without effective management of financial resources, accomplishment of an activity's mission could be seriously hindered.

In light of current force reductions and declining budgets, Navy financial managers face significant challenges.

> There is the perception of a diminished threat which implies a corresponding reduction in force requirements. Non-DOD program requirements are increasing in number and competing for scarce federal funds. Also, Navy financial managers operate in an environment of increased oversight where everyone is looking for grounds to reduce funding and improve efficiency. [Ref. 4:p. A-5]

Therefore, it is important now more than ever to effectively and efficiently manage financial resources. To do this, Navy financial managers have three primary responsibilities.

- Obtain through the budget formulation process, sufficient funding to support assigned missions and objectives.

- Once funding is obtained, use financial resources efficiently and effectively throughout the budget execution process to preclude recoupment by higher authority.

- Use funds properly, consistent with legal constraints. [Ref. 4:p. A-5]

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OPTAR managers play an integral role within the financial management arena at the cost center level. They should have an understanding of the financial processes with which they work in order to enhance job performance. It is important that OPTAR managers know not only _what_ they are doing but also _why_ they are doing it and _how_ it can ultimately impact their commands. In order to understand how cost centers receive their funding, the flow of funds from Congress to the Navy cost center is traced.

The following sections are excerpts taken from the Practical Comptrollership Course text [Ref. 4]. They are intended to explain the flow of funds process and budget execution/formulation at the cost center level.

B. SOURCE AND FLOW OF APPROPRIATED FUNDS TO THE COST CENTER

Congress is the source of all funding authority through the enactment of the annual appropriations act. This act is implemented through the issuance of an appropriation warrant by the Treasury Department which is countersigned by the General Accounting Office (GAO). Figure 1 (Flow of Funds) depicts the path appropriated funds take as they filter down to the cost center. [Ref. 4:p D-4-7]

Apportionment is a determination made by the Office of Management and Budget (OMB) which limits the amount of funding that may be spent during a specified period of time. Thus,

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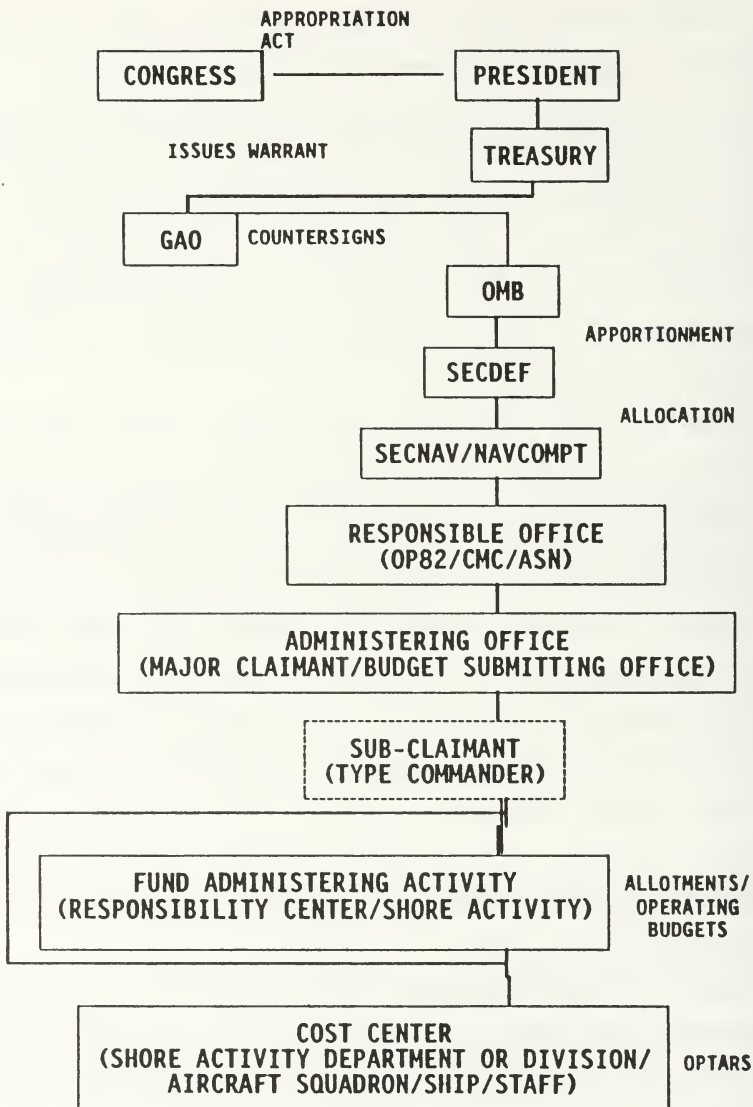
Figure 1
Flow of Funds

after funds are appropriated by Congress, they are apportioned by OMB to each military service through DOD.

Funds are generally apportioned to the DON at the appropriation level, i.e., with no subdivisions for programs or projects. Annual appropriations are apportioned to the DON on a quarterly basis.

Allocation is the process by which funds already having been apportioned to the DON, are further distributed internally. Allocations are used as internal control devices to ensure that congressional intent is followed in the use of funds below the appropriation level. Budget allocation requests are submitted by administering offices/major claimants to the Navy Comptroller, who, in consultation with the Chief of Naval Operations (CNO) and Secretary of the Navy (SECNAV) allocates or suballocates, the funds to administering offices/major claimants.

As Figure 1 shows, all Navy funds, except Research, Development, Test, and Evaluation (RDT&E) and Marine Corps funding, flow through the CNO's office (OP 82), which acts as the responsible office for these appropriations. Thus, the CNO reallocates operations and maintenance, Navy (O&M,N) funds to administering offices/major claimants, who in turn issue allotments/operating budgets to fund administering activities (FAA's)/Naval shore activities.

In some cases, there are intermediate commands such as sub-claimants/type commands through which funding also passes.

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The sub-claimant/type commander is authorized to pass funds directly to the cost centers when there is no FAA in the financial chain of command. This occurs when type commands pass funds directly to their respective operational units (ships/aircraft squadrons).

Funds flow down the chain of command as shown by Figure 1. For example, the responsible office, CNO (OP 82), allocates funds to Commander-in-Chief Pacific Fleet (CINCPACFLT), an administering office/major claimant, who in turn allocates funds to Commander, Naval Surface Force U.S. Pacific Fleet (COMNAVSURFPAC), a sub-claimant type commander. Naval Station San Diego, a FAA, receives an operating budget from COMNAVSURFPAC, its senior in the chain of command.

Still, further down the chain of command, is the Navy cost center which is issued an operating target or OPTAR. A cost center may be an aircraft squadron, ship, staff, or subdivision (department or division) of a FAA for which identification of costs is desired. The cost center primarily receives O&M,N appropriations (direct funding) used to support its daily operations, maintenance, and travel requirements.

The lowest level in the financial chain of command holding Title 31, US Code, Sections 1301 and 1517 responsibility is the FAA, specifically the allotment/operating budget holder. Title 31, U.S. Code, sets limits on an appropriation with respect to purpose and dollar value.

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Section 1301 requires that funds be used only for purposes for which the appropriation is made while Section 1517 prohibits any officer or employee from making or authorizing an obligation in excess of the amount appropriated. Violators of this section are subject to discipline which may include suspension without pay, removal from office, a fine, or imprisonment. [Ref. 4:p. A-22]

OPTAR holders do not hold Title 31 responsibility as they are issued administrative limitations rather than legal limitations. They are responsible nonetheless to their FAA for the proper use and expenditure of funds.

C. COST CENTER FINANCIAL MANAGEMENT PROCESSES

In order to properly manage financial resources within the O&M,N appropriation, the Navy maintains a formalized system for Navy shore commands known as the Resource Management System (RMS). The RMS ties the budgeting and accounting functions together. It provides accounts, records, and procedures for recording and reconciling financial transactions and was designed to include accounting and budgeting controls. [Ref. 4:pp. D-14-15]

Under the RMS concept, cost centers manage their own financial resources and introduce obligations into the Navy accounting system via the FAA. Cost center memorandum accounting records are used to provide real time financial status and to reconcile against official records maintained by

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the Financial Information Processing Center (FIPC), thus facilitating accurate reporting by the FIPC to the administering office/major claimant. It is crucial that accounting records be kept current and accurate at all times to prevent overobligation of funds. [Ref. 4:p. D-66]

The administering office/major claimant utilizes FIPC generated financial accounting reports to evaluate the FAA's budget execution performance. As the budget is executed, the administering office/major claimant monitors the activity's obligation/expenditure rates to determine whether or not to recoup or grant additional funds. [Ref. 4:p. D-67]

Besides managing the spending of funds, cost centers are heavily involved in budget formulation. In formulating an activity's budget, initial preparation begins at the working or cost center level. Individuals who actually perform the tasks being budgeted are relied upon to provide the best estimate of the amount of materials, services, and other resources necessary to complete the job. These estimations are consolidated with historical data (i.e., dollar amounts spent in previous years and for what purposes) to develop the cost center input to the FAA budget request.

D. ACCOUNTING TRANSACTION CYCLE

As funds are obligated by the cost center and eventually expended by the FIPC, OPTAR managers must ensure that the accounting transaction cycle flows smoothly. Figures 2 and 3

illustrate the accounting transaction cycle. Figure 3, a more detailed version of the process, shows how the cost center, FAA, and FIPC work together in the reconciliation process to help facilitate accurate accounting records.

The FIPC, an important player in the process, is a financial accounting/disbursing activity that is assigned to perform official accounting for its designated commands. There are about 15 FIPC's currently serving Navy fleet and shore activities. The FIPC may also be referred to as an Authorization Accounting Activity (AAA) or "Triple A." The FIPC/AAA provides authorization accounting and reporting for operating budgets, OPTAR's, and allotments, commercial bill paying, disbursing, and civilian payroll. [Ref. 4:pp. D-21, 33, 67]

The FIPC/AAA consolidates financial transaction information and provides official reports to higher authority (i.e., the administering office/major claimant). FIPC/AAA records are recognized as the legal and official records as opposed to the memorandum records maintained by FAA's and cost centers.

The accounting transaction cycle is a relatively simple sequence of events to record the obligation and expenditure of funds [Ref. 4:p. D-22-23]. At a typical Naval activity, the normal accounting transaction cycle begins with a requirement for materials or performance of services for the cost center
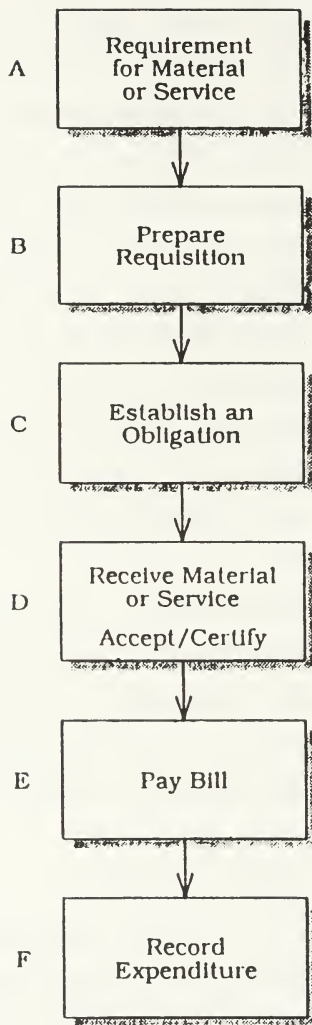
Figure 2
Accounting Transaction Cycle

COST CENTER	FAA	FIPC
-REQUIREMENT FOR MATERIAL OR SERVICE -PREPARE REQUISITION/ASSIGN ACCOUNTING CODE -LOG REQUISITION ON OPTAR LOG/DECREASE BALANCE -FORWARD REQUISITION W/COPY TO COMPTROLLER		
	-LOG COST CENTER OBLIGATION IN FAA MEMORANDUM RECORDS -ESTABLISH OBLIGATION WITH FIPC	
		-RECORD FAA REQUISITION AS OUTSTANDING OBLIGATION
-RECEIVE MATERIAL/SERVICE -CERTIFY INVOICE AND FORWARD TO COMPTROLLER -RECORD RECEIPT IN OPTAR LOG		
	-RECORD RECEIPT IN FAA MEMORANDUM RECORDS -FORWARD CERTIFIED INVOICED TO FIPC	
		-PROCESS INVOICE FOR PAYMENT -CHANGE OUTSTANDING OBLIGATION TO EXPENDITURE -PROVIDE TRANSACTION LISTING TO FAA
	-RECEIVE FIPC TRANSACTION LISTING (T/L) DISTRIBUTE TO GERMANE COST CENTERS	
-RECONCILE FIPC T/L AGAINST OPTAR LOG Ie., MAKE ADJUSTMENTS FOR PRICE CHANGES + CREDITS) -REPORT ADJUSTMENTS AND POTENTIAL ERRORS TO COMPTROLLER		
	-MAKE ADJUSTMENTS TO FAA MEMORANDUM RECORDS -PASS LIST OF POTENTIAL ERRORS TO FIPC	
		-INVESTIGATE FAA POTENTIAL ERROR LIST AND TAKE APPROPRIATE ACTION -PROVIDE TRANSLATION LISTING TO FAA DOCUMENTING ACTION TO CORRECT ERRORS
	-MAKE REQUIRED ENTRIES TO FAA MEMORANDUM RECORDS TO REFLECT CORRECTION TO PREVIOUSLY REPORTED ERRORS -PASS FIPC T/L TO COST CENTERS	
-MAKE REQUIRED ENTRIES TO COST CENTER OPTAR LOG TO REFLECT CORRECTIONS TO PREVIOUSLY REPORTED ERRORS.		

Figure 3
Accounting Transaction Cycle

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(Step A, Figure 2). A requisition is prepared by the OPTAR manager to place an order for the item (Step B). The requisition identifies the activity requesting the item, a description of the item, and its estimated cost.

When a requisition is prepared, accounting data is assigned in the form of a document serial number/job order number (JON) to administratively track the document. The OPTAR manager then records the requisition in the cost center's memorandum OPTAR log.

The JON and estimated cost are important because they are recorded in the cost center's OPTAR log to establish an obligation. An obligation is considered a legal reservation of funds, to set aside funds for a future payment for the item or service ordered. Obligations must be entered in the cost center OPTAR records immediately to reserve funds for future payment and to track the current balance, in the same way a check is recorded in a checkbook at the time it is written.

The original requisition is forwarded to the activity Supply Department for action where the requirement and current price are validated. A copy of the requisition is forwarded to the Comptroller Department where a designated accounting technician will log the requisition in activity memorandum records. An obligation will be established via computer terminal with the activity's germane FIPC (Step C).

At a later date, the activity receives the item/service from the supplier along with an invoice for its actual cost

(Step D). The OPTAR manager ensures all purchase requirements are met (i.e., quantity and condition) and certifies the invoice for payment. The certified invoice is forwarded to the FIPC for payment action via the FAA (Step E).

Though the item/service has been received, it still remains an obligation in the OPTAR log until the FIPC processes an expenditure. Recording the receipt of materials and/or services is similar to recording an accounts payable or expense. The obligation becomes an expenditure when the FIPC pays the invoice and records it as an expenditure. Thus, an expenditure is the recording of the actual payment of funds.

The FIPC matches the JON on the invoice with the previously established obligation. A check is mailed or funds are transferred to the vendor and an expenditure is recorded in the official records (Step F). Through the Financial Reporting System (FRS) and Centralized Expenditure Reporting Processing System (CERPS), expenditure data is forwarded to the activity's administering office/major claimant, responsible office, and to the U.S. Treasury.

If the expenditure billings can not be matched with obligations already established in FIPC records, they are placed in the unmatched funds disbursed suspense file until they are manually reconciled with a matching obligation. The reconciliation process is manually carried out by the OPTAR managers. Obligation/expenditure transactions are reported to

FAA's on a routine basis through the generation of transaction listings.

E. POTENTIAL PROBLEM AREAS ASSOCIATED WITH THE ACCOUNTING TRANSACTION CYCLE

The goal of the accounting transaction cycle is to ensure that all obligations ultimately match with expenditures and that official and memorandum records balance. Numerous factors at each step in the process can affect the accuracy of both official and memorandum records. Figure 4 (Accounting Transaction Cycle Potential Problems) outlines potential problems which can affect the accounting transaction cycle and the possible ramifications. [Ref. 4:p. D-86-88]

If an incorrect JON is sited on a requisition, then the wrong cost center may be charged for the item. Incorrect price estimates may lead to not enough funds being reserved to pay future bills, thus leading to an eventual overobligation and a violation of Title 31, US Code, Section 1517. Low obligation rates may lead to recoupment by higher authority as an administering office/major claimant may reallocate or reprogram the unobligated funds to other activities to achieve more effective distribution of resources.

A failure to post an obligation or an erroneous data entry could result in expenditures that cannot be matched to existing obligations. An unmatched situation results. To
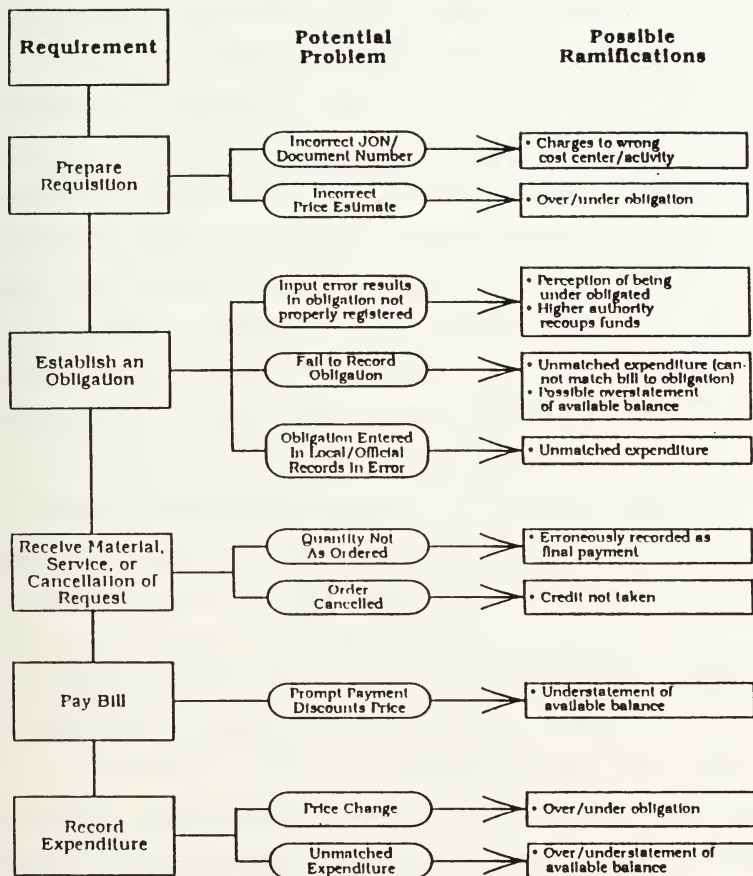
Figure 4
Accounting Transaction Cycle Potential Problems

facilitate the payment of an invoice, the FIPC might establish another obligation by utilizing a default JON to balance the expenditure made. The original obligation still remains outstanding and will probably remain so because a matching expenditure will never occur. This has the effect of "double charging" the account for a single purchase.

Due to price changes or utilization of old price listings, the actual price (expenditure) may not match the estimated price (obligation). A price adjustment should then be recorded in the cost center and FAA records to correct the original obligation. If price adjustments are not recorded, the cost center/FAA record balance may be over- or understated as compared to the official FIPC maintained records.

If the quantity ordered is not the same as that received, then the amount charged should reflect what was received unless the order arrived as a partial shipment. If the order remains outstanding, it is an "undelivered order" and funds remain in an obligation status. If such an order has actually been canceled, the obligation should be canceled and credit taken to release reserved funds.

Discounts may be taken by the FIPC through prompt payment of vendor invoices causing the actual expenditure to be less than the billing price. The FIPC transaction listing sent to the activity will reflect the actual amount of the expenditure. While the estimated price may have been recorded in the cost center records when the item was received, they

must be adjusted to reflect discounts taken. Therefore, FIPC transaction listings must be examined for further price adjustments as more funds may be made available.

In summary, from the time a requisition is prepared to the recording of the expenditure, price variances and data entry errors may occur in memorandum and/or official records. Errors or variances in the records, if not identified and corrected, may significantly affect the true balance of funds available for obligation and expenditure. Underobligating can result in funds being recouped from the cost center by the activity Comptroller or from the FAA by the administering office/major claimant, while overobligating could result in a violation of Title 31, US Code, Section 1517.

Funds should be obligated in the amount allotted in an approved budget plan. Official records need to be reconciled and not blindly accepted as accurate.

F. RECONCILIATION OF FIPC FINANCIAL REPORTS AND TRANSACTION LISTINGS

As discussed in the previous section, there are numerous potential problem areas associated with the accounting transaction cycle that may affect the accuracy of both official and memorandum accounting records and reports. Official accounting reports are the basis for administering office/major claimant perceptions of how well an activity manages its funds. This perception may influence future

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funding/allocation decisions. Because there are three sets of "accounting books" maintained (i.e., FIPC, FAA, and cost center), reconciliation is essential to sustain conformity and accuracy at all levels. [Ref. 4:p. D-88-89] Figure 5 (Obligational Recording/Reconciliation Cycle) illustrates the importance of reconciliation.

Some activities find themselves overwhelmed with the reconciliation load because only Comptroller Department personnel are tasked with reconciling accounting transactions. Ideally, cost center OPTAR managers should be employed with the task of reconciling their own financial transactions. They are closer to the process, (i.e., requisition preparation, receipt, and utilization of materials/services requested) and therefore, in a better position to notice errors.

G. SUMMARY

Given the current budgetary climate, financial managers face significant challenges. Now, more than ever, effective and efficient resource management is essential.

The Navy cost center plays a significant role in both the budget execution and formulation processes. During the budget execution process, it is important for them to maintain accurate memorandum accounting records. This financial information serves as the basis for the command's official

Figure 5
Obligational Recording/Reconciliation Cycle

accounting records and reports. Administering offices/major claimants depend on these documents to monitor budget execution thereby deciding to recoup or grant additional funds. In order to provide meaningful input to the activity's budget request during its formulation process, the OPTAR manager must also rely on the accounting records for historical data.

Training for OPTAR managers would provide an opportunity to learn what these processes are all about and how they work. Thus they are able to understand the impact of their duties on their command's financial performance.

This chapter identified the OPTAR managers' duties and prerequisite knowledge. In order to make a comparison of these job requirements with their job skills and professional knowledge (in response to the first subsidiary research question), a mail survey was conducted. Chapter III provides a detailed explanation of the survey research methodology used in the development and distribution of the questionnaire.

III.   THE SURVEY

A. SURVEY RESEARCH METHODS

Several survey research methods were examined. Specifically face-to-face interviews, telephone interviews, and mail surveys were considered in determining how best to contact and obtain information directly from OPTAR managers.

Survey research authorities rate face-to-face and telephone interviews as the preferred methods. However, they were not selected as the primary data collection method for this thesis research due to the high cost and difficulty in contacting each respondent personally.

The mail survey was found to be the most practical way of reaching a large population in a minimum amount of time. Another rationale for the mail survey was that data could be obtained directly from the source, OPTAR managers actually working with the financial management processes at the cost center level.

> Surveys can be used to make policy or plan and evaluate programs and conduct research when the information needed should come directly from people. The data they provide are descriptions of attitudes, values, habits, and background characteristics. [Ref. 5:p. 15]

Several mail survey methods were researched and the most helpful approach for purposes of this study was the "Total

Design Method" (TDM) developed by Don A. Dillman and described in his book, <u>Mail and Telephone Surveys, The Total Design Method</u>. This method addressed all aspects of conducting a mail survey including how to write cover letters and questions to overall appearance of the complete mailout package. Portions of the TDM were used in this study.

B. QUESTIONNAIRE CONSTRUCTION

In order to obtain the necessary data from OPTAR managers, a questionnaire had to be constructed. The first step in the construction phase was to determine exactly what kind of data was needed and then to write the questions.

In determining what data to collect, it was important to ask only essential questions. If any data could be found using other research methods, questions concerning that data were left out of the survey. Otherwise, the questionnaire would have become too long and respondents would not answer all of the questions. [Ref. 6]

Questions were written using the TDM in conjunction with interview questions used by federal civil service position classification specialists when conducting job audits. An interview with civilian employees concerning duties performed, a job audit is one method of gathering all pertinent facts about positions (i.e., duties, supervisory controls, available references) to permit position classification, preparation of job descriptions, and job evaluations. [Ref. 7] While these

were not the reasons for this job audit, the survey collected data regarding job skills, duties, and professional knowledge of those currently serving as an OPTAR manager.

The questionnaire was divided into three sections grouping information to easily satisfy the thesis objectives listed in Chapter I. Section 1, "Demographics" asked respondents for information regarding paygrade, occupation, length of service as an OPTAR manager, and financial management experience and education/training background in order to identify some characteristics of the target population.

Section 2 addressed "Job Design." These questions dealt with the job itself and ascertained job skills and professional knowledge of present OPTAR managers. From this information, a comparison was made with established job requirements.

Several aspects of training were addressed in Section 3. These questions made it possible to assess type, availability, and comprehensiveness of training received.

A combination of question structures was chosen instead of using just one type. Close-ended questions with ordered answer choices were used when an opinion was desired. Choices ranged from strongly disagree to strongly agree. Close-ended questions with unordered answer choices, partially close-ended questions, and open-ended questions were also utilized. Table 1 provides the breakdown of questions by type.

TABLE 1
SURVEY QUESTIONS BY TYPE

QUESTION TYPE	% OF TOTAL
Open-end questions	9.8%
Close-ended questions with ordered answer choices	7.3%
Close-ended questions with unordered answer choices	46.3%
Partially close-ended questions	36.6%
41 total questions	100%

As shown by this distribution, the close-ended questions with unordered answer choices and partially close-ended type questions were most popular. These types were used due to the uncertainty of response left to open-ended questions and to allow for similar data to be easily tabulated and analyzed.

Since open-ended questions can be very demanding, some risk exists as to whether or not the respondent would fill out such a demanding questionnaire. Multiple choice questions are easier and quicker to complete. [Ref. 8]

Length of the questionnaire was a concern for the same reasons just mentioned. How much time would it take to complete this questionnaire? The TDM recommends a maximum of 12 pages. Going beyond 12 pages seems almost certain to affect the response rate (in reductions) [Ref. 8:p. 55].

Careful consideration was given to the design and construction of this survey. It was printed with black ink on white paper for a professional look. Clear directions were

given explaining how to answer each question. Upper and lower case letters appear throughout the survey for ease of reading. Viewing the questionnaire in total, a vertical flow was established so as to guide the respondents eye easily through each item.

> The mail questionnaire, more than any other type of questionnaire, requires careful construction, for it alone comes under the respondent's complete control. It must truly be its own advocate. [Ref. 8:p. 119]

Once the prototype was complete, the survey was pilot tested by a contingent of current and past OPTAR managers. It was reviewed for conformance to job audit/personnel requirements, understandability, completeness, readability, and general overall acceptability. A copy of the questionnaire is provided in Appendix B.

C. IMPLEMENTATION/DISTRIBUTION

When the questionnaire construction stage was complete, implementation/distribution phase began with the development of two cover letters to accompany the questionnaire and to introduce the project.

> Ideally, the cover letter is the first part of the mailout package to be examined by the respondent. It serves to introduce the survey and hopefully motivates the respondent to immediately pick up the questionnaire, fill it out, and, just as expeditiously, return it. However, in practice the cover letter must do much more...Every paragraph, indeed every sentence, must serve a distinct purpose...Keep the letter to a length that fits attractively onto a single page. [Ref. 8:p. 165]

Keeping these thoughts in mind, both cover letters briefly explained who was requesting the data, why the data was being collected, and what was going to be done with the data once it was compiled. The appeal of the TDM is based on convincing people first that a problem exists that is of importance to a group with which they identify, and second, that their help is needed to find a solution [Ref. 8:p. 162].

Because of the difficulty in reaching OPTAR managers at the cost center level, a cover letter was written and addressed to comptrollers/fiscal officers to ask for their assistance in distributing the questionnaire to the appropriate persons. A method frequently employed in mail studies to overcome this problem is to send the questionnaire to a high official and ask for it to be "passed on" to the employee who best fits the description of the person wanted [Ref. 8:p. 45].

Mailout packages were then assembled for initial distribution to 71 Naval shore activities. Each package contained three questionnaires. A respondent cover letter and pre-addressed, stamped return envelope were stapled to each questionnaire. The "Memorandum for Comptrollers/Fiscal Officers" forwarded the three copies for distribution to cost center personnel. Copies of both cover letters are included in Appendix B.

Due to the diverse nature of cost centers and number of OPTAR managers Navy-wide, the scope of this study was narrowed

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to initially include 71 Naval shore activities both in and out CONUS. To obtain a sample of the target population, three surveys were sent to each command to get a cross-section of OPTAR managers.

Further, a return of approximately 70-100 completed surveys was considered to be an adequate sample from which to base conclusions and make recommendations. Therefore, expecting this data would prompt a response rate of approximately 50%, distribution would require a minimum of 200 questionnaires.

Because no central data base of OPTAR managers currently exists [Ref. 9], two methods were employed in choosing commands to compile a survey distribution list: personal selection and use of a random number chart. In order to get a cross-section of shore commands by category, activities were personally selected to ensure a mix of in versus out CONUS and east versus west coast commands.

The second method was used to select miscellaneous commands utilizing a random number chart [Ref. 10:p. 392]. By moving vertically down each column and proceeding left to right, random numbers from the chart were matched with Standard Navy Distribution List (SNDL) code numbers. When a match occurred, the corresponding command was selected. Tables 2 and 3 give a numerical and categorical representation of the total commands surveyed. It must be noted that a supplemental distribution was made to nine commands, thus

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making the total 80. The supplemental distribution will be discussed in the following section.

TABLE 2
COMMANDS BY LOCATION

	INCONUS	OUTCONUS
East Coast	38	2
West Coast	38	4
Europe	0	3
Far East	0	2
80 Total	69	11

TABLE 3
COMMANDS BY CATEGORY

CATEGORY	TOTAL
RMS Activity	51
Naval Industrial Fund	8
Naval Stock Fund	5
Major Claimants	9
Sub-Claimants/Type Commanders	7
Total	80

In order to track the surveys, page one of each questionnaire contained a form number in the bottom left-hand corner. This number, the SNDL code number, served to identify which commands responded to the survey. Appendix B contains a copy of the survey distribution list with form numbers identified.

D. SURVEY RESPONSE

The response rate, or the number of OPTAR managers who responded to the survey, was calculated by dividing the number of completed/returned surveys by the total number that could have been completed. Of the 213 surveys initially distributed, 67 were completed/returned indicating a response rate of 31.5 percent.

A review of the initial responses revealed that not all of the data could be used. Of the 67 surveys returned, only 32 had actually reached the target population of OPTAR managers. The others had been completed by an assortment of comptroller department budget analysts and accounting technicians, as well as other types of managers. While these employees may manage OPTAR funds in some capacity, they were not OPTAR managers in the sense this thesis defines. No definitive data was obtained as to why the surveys did not reach the desired population.

Having obtained an overall response rate of only 31.5 percent coupled with the fact that not all data could be used (useable response rate of 15 percent), follow-up and supplemental distribution procedures were initiated. Because form numbers identified where the returned surveys came from, non-respondents were easily determined. Site visits in addition to telephone calls were made to comptrollers/fiscal officers to follow-up. This technique yielded an additional 16 respondents, and again, not all data could be used.

A supplemental distribution was made. Appendix B includes the list of nine commands. The additional distribution included not only a mailout but also site visits to commands in the San Francisco Bay Area, hand-carried surveys to commands on the Monterey Peninsula, and telephone interviews conducted directly with cost center OPTAR managers.

This effort yielded an additional 42 responses, 30 of which could be used. Table 4 summarizes response rate calculations.

TABLE 4
RESPONSE RATE SUMMARY

NUMBER SURVEYS DISTRIBUTED (A)	NUMBER SURVEYS RETURNED (B)	RESPONSE RATE (C) *	USEABLE SURVEYS (D)	USEABLE RESPONSE RATE (E) **
213	67	31.5%	32	15.0%
	16	39.0%	8	18.8%
46	42	91.3%	30	65.2%
259	125	48.3%	70	27.0%

*Column C = Column B/Column A
**Column E = Column D/Column A

E. ANALYSIS OF THE QUESTIONNAIRE

Once the data from 70 responses was tabulated, an analysis of the questionnaire was made to determine its success as the primary data collection vehicle. Even though the survey experienced difficulty in distribution, it was found to be

effective in obtaining the necessary data on which to base conclusions and recommendations.

As the data of each questionnaire was reviewed, tabulated, and analyzed, it became evident which questions were well-constructed and which were not. Of the 41 total questions, 36 provided a solid framework for data collection. Some questions however, should have been worded differently to provide more definitive data. Also, an additional answer choice in some questions would have been appropriate. Five questions fall into these two categories.

First, answer choice 'a' in question 17 encompassed all stages of the budget process. Responses 'b' through 'f' also represented budgeting steps. Many respondents selected not only 'a' but all other answers as well. This caused an overlap of data.

Response 'a' should have given direction to proceed to question 18. Those who participated in only some aspects of the budget process would have selected from the remaining answer choices. Clarification of the responses would have precluded the duplication of data and provided a clearer distinction between those who participate in the entire budget process and those who do not.

Second, question 18 should have been worded, "Which of these accounting (travel) transactions do you personally perform?" This change in wording would have segregated those who supervise the functions from those who actually perform

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the work. Also, each OPTAR manager's skills would have been more clearly indicated.

Third, question 21 should have contained an additional response. To be consistent with the previous question, "I did not receive a turnover from anyone," should also have been included as an answer choice.

Fourth, question 26 should have been worded, "Given your response in question 22, did your training include the learning objectives listed in question 25?" Many respondents answered this question with "I did not receive any training" even though they circled 'on-the-job training (self-taught, no turnover or formalized OJT program)' in question 22. Again, this revision would have provided more definitive information with respect to comprehensiveness of training received.

Last, the second portion of question 30 should have contained the response, "As required." Answers 'a', 'd', or 'e' indicate refresher/remedial training could be obtained on an as needed basis. Some respondents wrote in "as needed" while others left it blank even though they answered the first part.

While these concerns were acknowledged when interpreting data obtained from the questionnaire, all data was tabulated according to how it was received from each respondent. Additionally, when interpreting responses, some other limitations were also taken into consideration.

Limitations, generally inherent to surveys, include: misinterpretation or misreading of questions and instructions by each respondent; lack of control over ensuring that the intended person completes the questionnaire; and lack of immediate feedback from the respondent. As described in the previous section, the second limitation was indeed a problem in conducting research for this thesis. No definitive data was obtained as to why the surveys did not reach the target population. However, consideration was given to the use of the title OPTAR manager. It may have been misleading. The word "manager" implies one who supervises or directs, not necessarily the one who actually performs designated functions.

Also comptrollers/fiscal officers were relied upon to distribute each questionnaire. This method of reaching the target population added to the lack of control of ensuring the intended person completed the questionnaire. When left to speculation, any number of reasons exist as to why the desired distribution did not occur.

Because the supplemental distribution was made, 70 OPTAR managers participated in the survey, indicating a response rate of 27 percent. Their responses are tabulated in the following chapter. An analysis of this data is also presented and ultimately used to assess training received.

IV. THE JOB AUDIT: SURVEY RESULTS AND ANALYSIS OF DATA

A. GENERAL

To be able to answer the primary and subsidiary research questions, research objectives were identified. To reiterate from Chapter I:

- Obtain a general description of the current population of OPTAR managers regarding paygrade, occupation, and financial management experience and education/training background.

- Determine job skills and professional knowledge of OPTAR managers by obtaining a job description with respect to content, context, and scope.

- Determine type, availability, and comprehensiveness of training received by OPTAR managers currently working in cost centers.

As discussed in Chapter III, the questionnaire was divided into three sections which grouped information to easily satisfy these objectives. As the presentation and analysis of survey data is discussed in this chapter, each sub-section in Section B, corresponds to its respective section in the questionnaire.

B. PRESENTATION AND ANALYSIS OF SURVEY DATA

1. Section 1 Demographics

In an effort to identify some characteristics and obtain a general description of the current population of

OPTAR managers, the first section of the questionnaire asked respondents for demographic information. Questions asked for information regarding paygrade, occupation, length of service as an OPTAR manager, and financial management experience and education/training background.

Based on the data obtained from 70 respondents serving at Naval shore activities, 64 percent were military and approximately 36 percent were DON civilian employees. Military OPTAR managers were petty officers E4 through E6. DON civilian OPTAR managers ranged from GS4 through GS10.

Job titles, ratings, or designators (occupations) of OPTAR managers varied among all types of positions. Table 5 lists those positions identified.

TABLE 5
OCCUPATIONS
(Question 2)

Job Title DON Civilians	Rating Military Enlisted
Accounting Technician	Boatswain's Mate
Acquisitions Librarian	Damage Controlman
Administrative Officer	Data Systems Technician
Budget Analyst	Dental Technician
Clerk Typist	Electrician's Mate
Computer Specialist	Electronic's Technician
Control Branch Supervisor	Engineman
Education Technician	Equipment Operator
Engineering Technician	Gunner's Mate Guns
Facilities Manager	Hospital Corpsman
Head Design Dept	Hull Maintenance Tech
Head Planning/Engineering Dept	Machinist's Mate
Library Technician	Religious Program
Research Technician	Specialist
Resource Analyst	Storekeeper
Secretary	Yeoman

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TABLE 5 (CONTINUED)

Supervisor Central Services
Supervisory General Supply Tech
Supply Clerk
Support Services Clerk
Traffic Manager

Designators
Military Officers

4100	Chaplain
1100	General Unrestricted Line
2300	Medical Service Corps

The majority of respondents reported that they had served as an OPTAR manager for less than one year and approximately 66 percent said they had never served as an OPTAR manager before. This situation indicates there is a significant degree of turnover; as employees leave the organization, they have to be replaced. Additionally, 74 percent reported having no previous budgeting or accounting experience.

While 31 percent of the respondents reported having an education/training background related to business administration, accounting, or other financial field, approximately 66 percent of the respondents did not have a background in these fields of study. Respondents were also asked why they were selected to serve as an OPTAR manager. Forty-seven percent reported that the person they relieved performed the duties.

Data from Section 1 Demographics provided a general description of the current OPTAR manager population. To summarize, OPTAR managers may be either military or civilian and work in a variety of positions that support Naval shore activities. They are basically inexperienced in performing their duties as they have been working at it for less than one year and generally have no prior experience, thus indicating a significant degree of turnover. Most do not have a business or accounting related educational/training background. Data obtained from Section 1 appears in Tables 6 through 11.

A technical note must be made about the tables in this chapter. Percentages may not add to 100 due to rounding error and/or existence of multiple answers to designated questions. Additionally, respondents provided multiple answers to some questions where only one answer was expected.

TABLE 6
PAYGRADE
(Question 1)

Paygrade	# Respondents	%
E1 - E3	3	4.3%
E4 - E6	30	42.9%
E7 - E9	4	5.7%
O1 - O3	6	8.6%
O4 - O6	2	2.9%
GS1 - GS3	0	0.0%
GS4 - GS7	1	18.6%
GS8 - GS10	4	5.7%
WG1 - WG3	0	0.0%
WG4 - WG7	0	0.0%
WG8 - WG10	0	0.0%

TABLE 6 (CONTINUED)

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Others specified:
  GS11 - GS12              5                  7.1%
  GM13 - GM14              3                  4.3%
```

TABLE 7
LENGTH OF SERVICE AS OPTAR MANAGER
(Question 3)

Time	# Respondents	%
Less than 1 year	28	40.0%
1 - 2 years	21	30.0%
More than 2 years	21	30.0%

TABLE 8
PREVIOUS OPTAR MANAGER EXPERIENCE
(Question 4)

Response	# Respondents	%
Yes	23	32.9%
No	46	65.7%

TABLE 9
PREVIOUS FINANCIAL MANAGEMENT EXPERIENCE
(Question 5)

Response	# Respondents	%
Yes*	18	25.7%
No	52	74.3%

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*Job titles specified:
  Accounting Technician
  Bookkeeper
  Budget Analyst/Assistant
  Management Analyst
  Owner Small Business
```

TABLE 10
EDUCATIONAL/TRAINING BACKGROUND
(Question 6)

Response	# Respondents	%
Yes*	22	31.4%
No	46	65.7%
No response	2	2.9%

*Fields specified:
  Accounting
  Business Administration
  Business Education
  Computer Programming

Highest Level of Education Completed

High school diploma/ GED equivalent-- business courses taken	7	31.8%
Vocational/technical school	4	18.1%
Business college-AA/AS	7	31.8%
BA/BS	2	9.0%
MA/MS	3	13.6%

TABLE 11
REASON SELECTED TO SERVE AS OPTAR MANAGER
(Question 7)

Reason	# Respondents	%
Previous experience	10	14.3%
Person I relieved performed these duties	33	47.1%
Newest person in the office	. 1	1.4%
Educational/training background	9	12.9%
I volunteered	7	10.0%
I don't know	2	2.9%

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TABLE 11 (CONTINUED)

Others specified: 14   20.0%
  Rating
  Job requirements
  Temporarily assigned
  Only administrative
    person available
  Recommendation from
    colleague
  Displayed aptitude

2. Section 2 Job Design

To achieve the second research objective, Section 2 of the survey addressed job design. These questions dealt with the job itself to ascertain job skills and professional knowledge of OPTAR managers and to obtain a job description with respect to content, context, and scope. From this data, a comparison was made with established job requirements.

Again, based on data obtained from 70 respondents, 37 percent of the OPTAR managers identified their duties as primary while 63 percent identified them as collateral. OPTAR manager duties were delineated in the job description for 81 percent of the respondents.

Ninety-five percent of the OPTAR managers deal primarily with direct funds used to purchase materials and/or services. Almost 79 percent reported managing other types of funds such as direct funds used for travel, indirect or reimbursable funds, and civilian payroll/labor related funds.

OPTAR managers maintain records for and perform their duties in support of departments, subdivisions of Naval shore

activities, as 47 percent reported. Thus they coordinate the financial management efforts of several divisions and multiple workcenters. Fifty-four percent of the respondents manage $50,000 or more.

OPTAR managers are supervised and/or inspected by representatives from all levels in the chain of command including the Comptroller Department. Only 11 percent reported that no one reviews their work. Most records are reviewed/inspected on a monthly basis.

Respondents were asked to identify what manuals, guidelines, handbooks, regulations, etc., they use and whether or not these references provide clear explanations. Seventy-four percent reported they use local command instructions and notices delineating policies and procedures. The directives were generally in support of one another and procedures were in agreement with current policies.

Using an opinion scale of strongly agree to strongly disagree, 61 percent of the OPTAR managers reported neutral to strong disagreement with the following statement, "The reference materials I use provide clear explanations of the subject matter. A user who lacks extensive knowledge will have no trouble understanding the necessary procedures or concepts." Those respondents having some prior experience added comments that they understand the references only because of previous work experience.

Keeping in mind the survey question limitations mentioned in Chapter III, questions 17 and 18 ascertained the OPTAR managers skills and knowledge of financial management processes. Question 25, survey Section 3 (Training), further questioned respondents with respect to specific learning objectives. Its purpose was two-fold: it assessed professional knowledge and helped to determine comprehensiveness of training received. The learning objectives listed in question 25 were considered basic principles that OPTAR managers should know and understand to perform their duties.

These three questions when analyzed together, determine job skills and professional knowledge of OPTAR managers. Tables 12 through 16 describe OPTAR managers' job skills and professional knowledge.

TABLE 12
PARTICIPATION IN THE BUDGET PROCESS
(Question 17)

Steps	# Respondents	%
Assist in all stages of the budget process	26	37.1%
Attend the cost center's budget meetings/planning sessions	19	27.1%
Have knowledge of the command's internal budget process	30	42.9%
Assist in preparing budget justifications/explanations	33	47.1%

Submit recommendations for items to be included in the budget	42	60.0%
Provide historical data on money spent in previous years	37	52.9%
Do not participate in the budget process	13	18.6%
No response	1	1.4%

TABLE 13
PARTICIPATION IN THE ACCOUNTING TRANSACTION CYCLE
(Question 18)

Steps	# Respondents	%
Prepare supply requisitions Assign accounting classification codes	62	88.6%
Log requisitions in OPTAR log Decrease running balance	59	84.3%
Forward requisitions to Supply Copy to Comptroller	55	78.6%
Receive materials/services	62	88.6%
Record receipt of materials/ services in OPTAR log	56	80.0%
Certify invoices Forward to Comptroller	32	45.7%
Forward certified invoices to FIPC	9	12.9%
Reconcile/verify transaction listing against OPTAR log Make adjustments for price changes/credits	44	62.9%
Report adjustments/errors to Comptroller	39	55.7%

TABLE 13 (CONTINUED)

Pass list of errors to FIPC	5	7.1%
Make corrections to OPTAR log to reflect corrected errors	48	68.6%

TABLE 14
TRAVEL TRANSACTIONS
(Question 18)

Steps	# Respondents	%
Prepare travel orders Assign accounting classification codes	17	44.3%
Log orders in OPTAR log Decrease the running balance	20	28.6%
Forward orders to PSD Copy to Comptroller	15	21.4%
Record completion of travel in OPTAR log	15	21.4%
Forward completed orders to FIPC	3	4.3%
Reconcile/verify transaction listing against OPTAR log Make adjustments for price changes/credits	17	24.3%
Report adjustments/errors to Comptroller	15	21.4%
Pass list of errors to FIPC	1	1.4%
Make corrections to OPTAR log to reflect corrected errors	20	28.6%
Do not perform these transactions	29	41.4%
No response	11	15.7%

TABLE 15
LEARNING OBJECTIVES ACHIEVED
(Question 25)

Objective	# Respondents	%
Define cost center	37	52.9%
Differentiate between operating budget and operating target	43	61.4%
Differentiate between obligation, commitment, and expenditure	55	78.6%
Define fiscal year and its duration	68	97.1%
Differentiate between O&M,N and OPN appropriations	30	42.9%
Use appropriate accounting classification codes including job order numbers	51	72.9%
Define reconciliation and why it is important	43	61.4%
Define OPTAR manager's duties and responsibilities	49	70.0%
ID steps in the accounting transaction cycle	21	30.0%
ID substance/ramifications of Title 31 US Code, Sections 1301/1517	7	10.0%
ID importance/impact of your job as OPTAR manager and how it relates to your command's financial activities	50	71.4%
ID the role of the FIPC	12	17.1%
ID your command's administering office/major claimant	37	52.9%
Complete/process supply requisitions for materials/services	62	88.6%
Complete/process travel orders	24	34.3%

TABLE 15 (CONTINUED)

Know how to maintain your cost center's OPTAR records	55	78.6%
Know how to properly verify invoices	48	68.6%
Know how to read/understand budget statements	43	61.4%
Use appropriate accounting terminology	30	42.9%
Know basic principles about appropriation law	11	15.7%

Acknowledging the duplication of information in question 17, the data in Table 12 nonetheless, indicates distinct participation in and knowledge of the command's budget formulation process. To reiterate from Chapter II, in formulating an activity's budget, initial preparation begins at the working or cost center level. Individuals who actually perform the tasks being budgeted are relied upon to provide the best estimate of the amount of materials, services, and other resources necessary to complete the job. These estimations are consolidated with historical data to develop the cost center input to the FAA budget request.

The results in Tables 13 and 14 show that OPTAR managers are performing the steps in the accounting transaction cycle as required by job requirements identified in Chapter II, Section D, of this thesis. While not many responses in comparison, were obtained in the travel transaction section, this outcome was expected. Travel funds

tend to be tightly controlled throughout Naval shore
activities. These functions are normally centralized and
performed by only a few persons. [Ref. 4:p. D-44-45]

Certain responses in Tables 13 and 14 must also be
explained. Those steps in which OPTAR managers admitted to
dealing with the FIPC may seem out of context for a cost
center. As previously explained in Chapter II, these steps
are usually performed by the FAA. In this case, the data came
from the three Naval Recruiting Districts (Atlanta,
Pittsburgh, and Denver). These commands are OPTAR holders as
their funding comes from their respective recruiting regional
areas their FAA's. [Ref. 11]

Taking a closer look at Table 15 reveals that
collectively OPTAR managers appear to be knowledgeable in the
areas specified by the learning objectives. However, as each
questionnaire was reviewed, it was noted that on an individual
basis OPTAR managers did not appear to be as knowledgeable or
have the foundation they needed to fully understand their
duties and responsibilities. This observation is based on the
number of learning objectives each respondent circled out of
a total of 20.

Also, even though some respondents appeared to have
knowledge in these areas, how or where they learned about them
must be taken into consideration. Further analysis of these
objectives with respect to training comprehensiveness will be

presented in the next section.   Table 16 summarizes learning
objectives achieved by individual respondent.

TABLE 16
LEARNING OBJECTIVES ACHIEVED BY RESPONDENT
(Question 25)

Respondent	# Objectives	%	Respondent	# Objectives	%
1	12	60	36	8	40
2	43	65	37	13	70
9	10	50	38	18	90
4	17	85	36	18	90
5	3	15	40	18	70
5	15	75	41	20	100
7	7	40	42	18	85
8	6	30	43	4	45
9	17	85	40	7	45
17	6	30	40	7	45
11	4	20	46	18	40
12	3	15	40	7	35
13	43	70	48	4	20
14	43	95	40	14	90
15	43	95	50	18	40
15	16	80	51	20	100
17	7	85	50	4	20
17	43	65	53	13	85
19	11	55	54	10	50
20	7	40	55	4	30
21	16	80	56	14	70
22	10	50	57	15	75
23	8	40	58	11	55

Respondent	# Objectives	%	Respondent	# Objectives	%
24	9	45	59	10	70
25	3	45	60	7	45
26	7	35	61	10	50
27	1	5	62	13	70
28	11	55	63	13	70
29	10	50	64	13	45
30	7	35	66	6	30
31	10	50	66	9	45
32	16	80	67	19	95
33	13	65	68	10	50
34	10	50	69	10	50
35	19	95	70	6	30

Lastly, Section 2 of the survey asked OPTAR managers how much computer support they had in maintaining their records. Approximately 59 percent of the respondents reported preparing handwritten records kept in an accounting ledger or checkbook style format. While 40 percent reported using some kind of computer data base, 39 percent of those computer users admitted to having their own software (non-standardized throughout the command) to maintain their records and generate cost center reports.

Data obtained in Section 2 of the survey enabled job skills and professional knowledge to be identified along with a description of the OPTAR manager's job with respect to

content, context, and scope. In summary, the duties and responsibilities of OPTAR managers are identified in job descriptions as either primary or collateral. They primarily manage direct funds used for purchasing materials, services, and/or fulfilling travel requirements.

While maintaining records and performing these financial management functions, OPTAR managers generally support departments, sub-divisions of Naval shore activities. Oversight of OPTAR managers and their records exists at all levels in the chain of command including the Comptroller Department. They account for millions of dollars annually.

OPTAR managers have access to various references when carrying out their duties. However, they are generally dissatisfied with the clarity of the reference material.

Even though they have some computer support to manage their accounts, OPTAR managers utilize their own uniquely developed data bases which are not standardized throughout the command. Generally however, they maintain handwritten records kept in accounting ledgers or in checkbook style format.

OPTAR managers' job skills with respect to the accounting transaction cycle and budget processes were determined and a comparison was made with job requirements. It was found that OPTAR managers are performing the steps of these financial management processes. Understanding or knowledge of these processes and other specific concepts, on the other hand, appears weak. This will be further analyzed

in the next section. Tables 17 through 26 summarize data from

Section 2.

TABLE 17
DESCRIPTION OF DUTIES
(Question 8)

Type of Duty	# Respondents	%
Primary duty	26	37.1%
Collateral duty	31	44.3%

Collateral duty
  Duties not identified
  in job description but
  performed in addition
  to primary duties
	13	18.6%

TABLE 18
OPTAR FUNDS MANAGED BY TYPE
(Question 9)

Type of Funds	# Respondents	%
Direct funds for materials/supplies	67	95.7%
Direct funds for travel	26	37.1%
Indirect/reimbursables	23	32.9%
Civilian payroll/labor	6	8.6%

TABLE 19
OPTAR FUNDS MANAGED BY AMOUNT
(Question 10)

Amount	# Respondents	%
Less than $1000	2	2.9%
$1000 - $9999	12	17.1%
$10,000 - $49,999	17	24.3%
$50,000 - $100,000	8	11.4%
More than $100,000	30	42.9%
Others specified: I don't know	1	1.4%

TABLE 20
LEVEL OF RECORD MANAGEMENT
(Question 11)

Level	# Respondents	%
Workcenter	7	10.0%
Division	13	18.6%
Department	33	47.1%
Command	16	22.9%
Others specified: NAVHOSP directorate	2	2.9%

TABLE 21
OPTAR MANAGER SUPERVISORS
(Question 12)

Supervisor	# Respondents	%
Workcenter Supervisor	7	10.0%
Division Officer	12	17.1%
Department Head	24	34.3%
Comptroller Dept Rep	19	27.1%
No supervisor other than for signature authority	8	11.4%

Others specified:
  Officer-in-Charge
  Executive Officer
  Supply Officer
	5	7.1%

No response	2	2.9%

TABLE 22
INSPECTION/REVIEW OF OPTAR RECORDS
(Question 13)

Response	# Respondents	%
Yes	48	68.6%
No	22	31.4%

TABLE 22 (CONTINUED)
Inspector/Reviewer

Response	# Respondents	%
Workcenter Supervisor	5	10.4%
Division Officer	8	16.7%
Department Head	13	27.1%
Comptroller Dept Rep	20	41.7%
Others specified:	6	
Administering office/		
major claimant		
Internal Auditor		
Supply Officer		
IG team		
No response	1	2.1%

Inspection/Review Intervals

Monthly	16	33.3%
Quarterly	14	29.2%
Semi-annually	3	6.3%
Annually	6	12.5%
Others specified:	9	18.8%
Triennially		
Every 18 months		
Biweekly		
As required		

TABLE 23
APPLICABLE REFERENCES
(Question 14)

References	# Respondents	%
Local command instructions/notices delineating policies and procedures	52	74.3%
A desk reference/guide written specifically for OPTAR managers by the command	17	24.3%

TABLE 23 (CONTINUED)

NAVCOMPT Manual	17	24.3%

Others specified:
  GSA Catalogs
  Medical Inventory
    Control System Guide
  Supply Afloat Catalog
  Accounting Classification
    Code List
  NAVSUP P3013 Part II
  Pass down guide
	11	15.7%

No reference materials are available	4	5.7%

TABLE 24
CLARITY RATING OF REFERENCE MATERIALS
(Question 15)

Rating	# Respondents	%
Strongly agree	7	10.0%
Mildly agree	17	24.3%
Neither agree or disagree	13	18.6%
Mildly disagree	18	25.7%
Strongly disagree	12	17.1%
No response	3	4.3%

TABLE 25
CONSISTENCY OF REFERENCE MATERIALS
(Question 16)

Response	# Respondents	%
Reference materials support one another/ procedures in agreement with current policies	50	71.4%
Reference materials contradict one another	2	2.9%
Procedures not in agreement with current policies	9	12.9%

TABLE 25 (CONTINUED)

Others specified:
  Sometimes support/
  sometimes contradict
	1	1.4%

No response	8	11.4%

TABLE 26
COMPUTER SUPPORT
(Question 19)

Responses	# Responses	%

Yes
  Use of computer data
  base
	28	40.0%

No
  Handwritten records
  kept in a ledger or
  checkbook style format
	41	58.6%

No response	1	1.4%

Standardized Software

Yes	10	35.7%
No	11	39.3%
Don't know	7	25.0%

3. Section 3 Training

Several aspects of training were addressed in survey Section 3. Answers to these questions made it possible to assess type, availability, and comprehensiveness of training received by OPTAR managers currently working in cost centers. From this data it can be determined whether or not training is adequate to ensure effective and efficient job performance, thus the need for quality training programs.

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The final section of the questionnaire asked OPTAR managers about the type and length of turnover period they received. Thirty-five percent reported receiving a turnover period of two or more days. However, 47 percent of the respondents said they received a turnover of less than one hour or did not receive one at all.

Sixty-one percent of the turnovers were given through verbal instruction. Many respondents reported they additionally received information through a combination of the following methods: file folders or notebooks containing useful information, reviews of command procedures and policies using pertinent instructions and notices, and handwritten notes.

The survey then questioned OPTAR managers about the type of training received and whether or not it included the learning objectives listed. These objectives were considered basic principals that OPTAR managers should know and understand to perform their duties.

Of the eight types of training listed, 58 percent of the OPTAR managers reported they received on-the-job training (self-taught, no turnover or formalized OJT program). Many respondents admitted to receiving a combination of two or more kinds of training. Table 27 lists training received by type.

TABLE 27

TABLE 27
TRAINING RECEIVED BY TYPE
(Question 22)

Type	# Respondents	%
OJT (self-taught, no turnover or formalized OJT program)	41	58.6%
OJT (training with experienced co-worker/ supervisor)	38	54.3%
Workshop/seminar conducted by Comptroller Dept	21	30.0%
Qualification/designation program	9	12.9%
Command generated desk reference/guide used in conjunction with OJT	10	14.3%
Computer assisted instruction/tutorial type software	1	1.4%
Correspondence courses	1	1.4%
Courses sponsored by agencies other than DON	1	1.4%
Others specified: Training/experience in civilian sector Workshop conducted by administering office/ major claimant	2	2.9%

Question 25 (list of learning objectives), played a dual role as mentioned in the previous section. It not only assessed OPTAR managers' professional knowledge but also assessed whether or not the concepts and/or processes listed

were included in training received.   Tables 15 and 16 presented data obtained from this question.

The follow-on question (26) asked if these learning objectives were explained in training.   Thirty-four percent said the learning objectives were included, 57 percent said they were not.   A variety of answers were given as to where these concepts/processes were learned.   Table 28 outlines these sources.

TABLE 28
TRAINING FOR LEARNING OBJECTIVES
(Question 26)

Response	# Respondents	%
Yes	24	34.3%
No	40	57.1%
Sources of information: Previous experience/job Rate training manual 'A'/'C' schools Reading/self-study College courses "School of hard knocks" "Learning by doing"		
No response	6	8.6%

In Section 2, it was found that collectively OPTAR managers appeared to be knowledgeable in the areas covered by the learning objectives.   However, individually, their knowledge appeared weak.   The data revealed by Table 28 shows that the listed learning objectives were generally not covered by training received and had to be learned elsewhere.   This situation indicates that training currently available is not

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comprehensive; therefore, it is not meeting the OPTAR managers' needs.

Table 29 lists tasks and/or concepts that were particularly difficult to learn. When asked whether or not these difficulties had been explained in training, 34 percent of the respondents reported they were included and 31 percent said they were not. Thirty-four percent admitted having no difficulties. Table 30 presents these results.

TABLE 29
DIFFICULT TASKS/CONCEPTS
(Question 27)

Knowing which supply requisition to use and when
All budgeting procedures
Knowing how to process open purchase requisitions
Difference between appropriations and apportionments
Difference between obligations and expenditures
Reconciliation
Reconciling TAD claims (travel)
Accounting terminology
Accounting classification codes
Making adjustments to the OPTAR log
Understanding JON's and the requisition process
Learning how to use a computer
Processing travel orders
Cost estimation for travel orders

TABLE 30
DIFFICULTIES EXPLAINED IN TRAINING
(Question 28)

Response	# Respondents	%
Yes	24	34.3%
No	22	31.4%
No response Indicates no difficulties were experienced	24	34.3%

A review of this data revealed that 11 of 14 difficulties were specifically related to the learning objectives. Although the percentage points are close, this indicates that key tasks and concepts do not appear to be fully explained or understood.

OPTAR managers were asked how long it took for them to fully understand their jobs. Approximately 53 percent of the respondents reported that it took two or more months to understand enough to be able to function independently. Approximately 13 percent of the respondents admitted, "I still don't understand."

OPTAR managers were questioned as to the availability of refresher or remedial training. They were also asked if they had someone to consult with as questions or situations arise.

Sixty-seven percent reported that their refresher/remedial training consisted of on-the-job training (self-directed) and approximately 46 percent said it was coordinated by an experienced co-worker or the Comptroller Department representative. For those respondents receiving refresher/remedial training, 21 percent said it occurs on a monthly basis. About 16 percent admitted that no refresher was available.

Almost every OPTAR manager, 94 percent, said that he/she had someone with whom to consult when needed. Sources of help are identified in Table 31.

TABLE 31
SOURCES OF ASSISTANCE
(Question 31)

Response	# Respondents	%
Yes*	66	94.3%
No	3	4.3%

*Job titles specified:
   Budget Analyst/Assistant
   Accounting Technician
   Department Head
   Division Officer
   Supply Officer
   Leading Petty Officer

No response	1	1.4%

Some respondents, however, commented on the quality of assistance. "I usually go from desk to desk in the Comptroller's office asking if anyone knows the answer to my question. Even employees in that office receive little or no training."--General Unrestricted Line Officer

This statement is somewhat supported by surveys received but not used in compiling data for cost center personnel. As shown in Table 4, a total of 259 surveys were distributed. Of the 125 surveys returned, only 70 could be used as data in this thesis research. The remaining 55 surveys were from various Comptroller Department budget analysts and accounting technicians. Tabulating question 29 for these respondents, approximately 33 percent admitted to being dissatisfied with their training.

Question 29 was important because it asked OPTAR managers their opinions of training received. An opinion

scale of strongly agree to strongly disagree was again used.
Table 32 gives the results.

TABLE 32
TRAINING COMPREHENSIVENESS RATING
(Question 29)

Rating	# Respondents	%
Strongly agree	6	8.6%
Mildly agree	13	18.6%
Neither agree or disagree	10	14.3%
Mildly disagree	19	27.1%
Strongly disagree	16	22.9%
No response	6	8.6%

As shown by this data, 64 percent of the OPTAR managers questioned were either indifferent to or mildly/strongly disagreed with the following statement, "Overall, the training I received was comprehensive. All concepts necessary for me to understand and perform my job were included." In the extra space provided for comments and/or concerns, survey question 33, many respondents expressed their desires for more training to better understand their duties as OPTAR manager. Their comments appear below in Table 33.

TABLE 33
COMMENTS AND/OR CONCERNS OF OPTAR MANAGERS
(Question 33)

"Training should not only include how to do something but also what and why we are doing it."--Electronics Technician

"I would like to see more training in the federal budget process. If I advance to a higher position in the Washington, DC area, I'll understand how they function."--Administrative Officer (DON civilian)

TABLE 33 (CONTINUED)

"I have been aggressive in pursuing OJT. I have found training and willing trainers to be available. However, additional training for OPTAR managers needs more publicity."--Chaplain

"Now more than ever, efficient management of our resources is a necessity. Major claimants should be responsible for the thorough training of their OPTAR managers!"--General Unrestricted Line Officer

"Our training enables us to function effectively in our primary roles, collateral duties are a different story."--Dental Technician

"This is my second tour managing a budget. I've never received any training. I recently applied for a course here, but was not a high enough priority to get a quota."--General Unrestricted Line Officer

"I suggest a cookbook type reference be developed for OPTAR managers."--Damage Controlman

"If an employee is not a self-starter, they're in big trouble."--Education Technician

"I would like to have a formal training class in travel orders and OPTAR budgeting. Lack of training makes my job difficult 'like the blind leading the blind.' I'd feel more comfortable and sure of myself if I had some formal training."--Secretary

"Minimum guidelines on how to fill out the basic supply requisitions would help!"--Support Services Clerk

OPTAR managers were also asked their opinion on their command's training policy. Responses were fairly close. Twenty-five percent were neutral to the statement, "The policy of my command, with respect to OPTAR management, is to have an aggressive training policy." Approximately 39 percent were in some degree of disagreement while 34 percent seemed satisfied. The results appear in Table 34.

TABLE 34
RATING OF COMMAND TRAINING POLICY
(Question 32)

Rating	# Respondents	%
Strongly agree	11	15.7%
Mildly agree	13	18.6%
Neither agree nor disagree	18	25.7%
Mildly disagree	9	12.9%
Strongly disagree	18	25.7%
No response	1	1.4%

Finally, to recognize the performance of these duties, OPTAR managers were asked whether or not they received a letter of designation. Only 10 percent acknowledged receiving a letter. Many enlisted members reported they received recognition as supply petty officer (another name for OPTAR manager) in their annual Reports of Enlisted Evaluation. Tables 35 through 40 summarize the remaining data.

TABLE 35
LENGTH OF TURNOVER PERIOD
(Question 20)

Response	# Respondents	%
Less than 1 hour	11	15.7%
A few hours	6	8.6%
1 day	6	8.6%
2 or more days	25	35.7%
No turnover received	22	31.4%

TABLE 36
TURNOVER BY TYPE
(Question 21)

Response	# Respondents	%
Verbal instructions	43	61.4%
File folder/notebook	31	44.3%
Review command procedures/ policies using pertinent instructions/notices	17	24.3%
Hand-written notes	22	31.4%
No turnover received	10	14.3%
Others specified: Computer program OJT	7	10.0%
No response	3	4.3%

TABLE 37
TIME UNTIL JOB COMPREHENSION
(Question 23)

Time	# Respondents	%
About 1 week	12	17.1%
About 1 month	12	17.1%
2 - 3 months	17	24.3%
More than 3 months	20	28.6%
I still don't understand	9	12.9%

TABLE 38
RECEIPT OF LETTERS OF DESIGNATION
(Question 24)

Response	# Respondents	%
Yes	7	10.0%
No	62	88.6%
No response	1	1.4%

TABLE 38 (CONTINUED)
Location of Designation

Response	# Respondents	%
Service record (Enlisted Evaluations)	4	57.1%
Training record	2	28.6%
Don't know	2	28.6%
No response	1	14.3%

TABLE 39
REFRESHER/REMEDIAL BY TYPE
(Question 30)

Type	# Respondents	%
On-the-job training (self-directed)	47	67.1%
Coordinated by experienced co-worker or supervisor	16	22.9%
Workshop/seminar conducted by Comptroller Dept	16	22.9%
Computer assisted instruction/tutorial type software	3	4.3%
Correspondence courses	11	15.7%
Refresher/remedial training not available	11	15.7%
Others specified: Site visits from administering offices/ major claimants Site visits from FIPC Workshops conducted by civilian contractors Supply Petty Officer meetings conducted by Supply Dept	13	21.4%
No response	3	4.3%

TABLE 40
FREQUENCY OF REFRESHER/REMEDIAL TRAINING
(Question 30)

Time	# Respondents	%
Monthly	15	21.4%
Quarterly	1	1.4%
Semi-annually	3	4.3%
Annually	10	14.3%
Others specified: As required	7	10.0%
No response	5	

Section 3 Training of the questionnaire obtained data to determine type, availability, and comprehensiveness of training received by OPTAR managers. After scrutinizing this data along with information regarding professional knowledge, deficiencies can be determined and thus, whether or not training is adequate. A summary of this information along with deficiencies follows.

Of the eight types of training options listed in the questionnaire, most OPTAR managers received some kind of OJT as their primary instruction vehicle. While this type of training may be readily available, it does not appear comprehensive in this case.

OJT usually is done by the manager and/or other employees. A manager or supervisor who trains an employee must be able to teach, as well as show, the employee. The problem with OJT is that it often is haphazardly done. Trainers may have no experience in training, no time to do it, and no desire to participate. Under such conditions, learners essentially are on their own and training likely will not be effective...On-the-job training is by far the most commonly used form of training because it is flexible and

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relevant to what the employee is doing. However, it can disrupt regular work, and the person doing the training may not be an effective trainer. Unfortunately, OJT can amount to no training in some circumstances, especially if the trainee simply is abandoned to learn the job alone. [Ref. 12:p. 259]

OPTAR managers' professional knowledge was assessed based on specific learning objectives. These concepts and/or processes were considered basic principles which they should know and understand to perform their duties. However, there appeared to be gaps in prerequisite knowledge due to insufficient coverage of the learning objectives in training received. Difficult tasks identified directly corresponded to the learning objectives. These difficulties were explained in training about 34 percent of the time for those who identified problem areas.

Lastly, it is taking three months or more until OPTAR managers understand their job well enough to function independently. Adequate comprehensive training programs should reduce the learning time and enable the employee to work more efficiently in a quicker amount of time.

C. THE IMPORTANCE OF TRAINING

For as long as the current climate of budgetary cuts and workforce reduction remain, continued efficient and effective management of resources will be essential. Strong quality training programs provide a solid foundation for better

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resource management and will assume a greater role in maintaining a quality workforce.

Recognizing this added emphasis on education and training, DOD has initiated reforms of programs currently available to financial management personnel. Having published the Defense Management Review Decision (DRMD) No 985, DOD cited the inadequacy of existing financial management education and training. The preparation of a management plan was mandated to address these deficiencies. [Ref. 13:p. 2]

However, a review of the management plan reveals that these changes are focused on the financial management community careerists. While these initiatives are significant and very important, the plan fails to address employees (i.e., the OPTAR managers) who may not be careerists, but nonetheless, perform financial management duties in support of the same goals and objectives.

As described in Chapter I, Dr. W. Edwards Deming's Total Quality Management philosophy is significant in terms of its commitment to basic training and further education for all workers. Two of Deming's "14 Points for Management" support this need for training. Points 6 and 13, as previously noted, specifically focus on training as an "integrated approach to employee growth and development."

> Employees are the most important asset of an organization, and the company's long-term commitment to them includes proper training in the organization's philosophy, goals, and operating principles; and in how to

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perform their jobs, where "job" is broadly defined to include an understanding of the organization's product or service and the quality characteristics associated with that product or service. Employees must understand operational definitions, specifications, and the extended process.

Training is a part of everyone's job and should include formal classwork, experiential work, and instructional materials...Proper training that gives workers a share in the philosophy and goals of the organization, an understanding of their jobs, specific procedures to do their jobs correctly...will improve quality...Further benefits of proper training for workers are security, pride, decrease in stress, and higher morale. [Ref. 14:p. 21]

All employees should be trained in their job skills and OPTAR managers are no exception. Following the conclusions and answers to the primary and secondary research questions in the final chapter, recommendations are made for development of quality training programs for OPTAR managers.

V. CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSIONS

The primary aim of this thesis was to determine the training needs of cost center personnel who perform financial management related duties. Research focused on the OPTAR manager.

Chapter IV presented and analyzed data obtained from a survey specially designed to query OPTAR managers regarding their demographics, job skills, professional knowledge, and training received. These areas specifically addressed each of the research objectives.

Through analysis of this data, it is determined that training received is not adequate enough to facilitate effective and efficient job performance. As indicated in survey Section 2, OPTAR managers are performing the steps in the accounting transaction cycle and participating in the budget process. However, there appear to gaps in their professional knowledge. This lack of prerequisite knowledge has two causes: inexperience and lack of comprehensive training.

As found in Section 1 of the survey, OPTAR managers are generally inexperienced as they have been performing their duties for less than one year and tend to have little to no

prior experience. This situation indicates a significant degree of turnover. Additionally, they have no business related education/training background.

The second cause, lack of comprehensive training, compounds the knowledge problem. Training presently provided generally does not compensate for the lack of experience. Additionally, there was found to be an inadequate turnover period with the OPTAR manager's predecessor.

OPTAR managers receive OJT as the primary training vehicle. Though it may be effective in some cases, it is not considered comprehensive as it generally does not include basic subject areas covered by the specified learning objectives.

B.   ANSWERS TO THE RESEARCH QUESTIONS

Having addressed the research objectives, the foundation is provided for answers to the primary and subsidiary research questions.

How do job skills and professional knowledge of OPTAR managers compare with those established by job requirements? There is favorable comparison between OPTAR managers' job skills and job requirements with respect to the accounting transaction cycle. They are performing the required steps. Additionally, they are participating in the budget formulation process. However an unfavorable comparison exists when their professional knowledge is compared with job requirements.

Given a set of basic learning objectives considered germane to understanding and performing their duties, prerequisite knowledge appeared to be lacking.

Given this comparison, what deficiencies exist? The chief deficiency that exists is the lack of prerequisite professional knowledge of OPTAR managers to properly perform their duties. One-half of the OPTAR managers surveyed displayed knowledge of 50 percent or less of the learning objectives specified.

What training presently exists for OPTAR managers and is it adequate to facilitate effective and efficient job performance? OPTAR managers receive various types of training conducted by and unique to their respective Naval shore activities. However, on-the-job training is the primary vehicle used. An assessment of training was made with respect to turnover, comprehensiveness, and availability. Remedial/refresher training was also examined. It was found that training is generally not comprehensive and therefore is not deemed adequate enough, as indicated in survey Section 3, to facilitate effective and efficient job performance.

How important is training for the OPTAR manager with respect to job performance? In keeping with the concept of Total Quality Management/Leadership, training is essential in producing a quality workforce. Points 6 and 13 of the "14 Points for Management" express TQM's commitment to basic training and education for all workers. OPTAR managers must

have some understanding of not only <u>what</u> they are doing but also of <u>why</u> they are doing it and <u>how</u> it ultimately impacts their commands. Proper training that gives them this prerequisite knowledge should improve quality at all levels.

Given the answers to the subsidiary questions, OPTAR managers need quality training programs. Recommendations are set forth in the following section.

C. RECOMMENDATIONS

The following recommendations are directed to the Navy Comptroller in an effort to provide quality training programs.

A cost center financial management training guide should be provided for OPTAR manager's use. As there are various reference materials available for OPTAR managers to use, a handbook or desk guide would provide comprehensive technical guidance in the following areas: the OPTAR manager's duties and responsibilities along with an overview of financial management processes; document preparation and processing; standardized accounting and recordkeeping procedures; and reconciliation procedures.

Because processes/procedures vary between claimancies, the training guide should have two parts. Part I, to be provided by the Navy Comptroller, should include generic information, common to all commands (e.g., overview of financial management processes and flow of funds).

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Part II of the guide, to be provided by each activity, would give OPTAR managers procedural guidance and incorporate activity peculiarities as required. To keep it current and functional, the guide must be updated annually using a page substitution format (similar to updating Navy instructions and notices).

A Personnel Qualification Standards (PQS) type qualification program should be developed and instituted for OPTAR managers. Using the cost center financial management training guide coupled with workshops conducted by the Comptroller and/or Supply Departments, a PQS program should be established. This type of training would provide OPTAR managers with a comprehensive "checklist" of learning objectives covering subjects such as financial management processes, document preparation/processing, and accounting terminology. Having achieved these objectives, a proven skill level would be attained and maintained in order to be considered a qualified OPTAR manager. This program should be used in training new employees as well as refresher/remedial training for experienced employees.

A financial management training coordinator should be assigned in the local command's comptroller department. The person designated to carry out this function should be familiar with all cost center financial management processes. The coordinator's responsibilities would include updating/incorporating changes to the desk guide and

certifying skills/competence levels attained by OPTAR managers through the PQS program. Additionally, the coordinator would prepare letters (for the commanding officer's signature) officially designating each OPTAR manager.

A computer software program, such as FASTDATA (described in Appendix A) should be distributed to fund administering activities and cost centers throughout the Navy as quickly as possible. Appendix A discusses the Fund Administration and Standardized Document Automation (FASTDATA) system as it is used throughout the Naval Reserve. Current efforts are underway to modify this software to make it compatible with regular Navy units.

Recognized as a source for standardized recordkeeping and training, FASTDATA facilitates efficiency and accuracy in the processing of financial information. The Navy should be vigilant in pursuing compatibility and widespread distribution throughout the fleet in a timely manner.

D.   AREAS FOR FURTHER RESEARCH

Researching the training needs of OPTAR managers has given rise to additional questions which appear to warrant further study:

What should be the strategy for training non-careerist DON employees (e.g., OPTAR managers) who perform cost center financial management duties?

What are the most viable yet cost effective methods to employ for training OPTAR managers?

When developing a desk reference or guide for OPTAR managers, what topics should be covered?

APPENDIX A: THE FASTDATA SYSTEM

A. OVERVIEW

The Fund Administration and Standardized Document Automation (FASTDATA) system is a relatively new approach employed by the Naval Reserve to manage funds for two types of users: the fund administrating activities (FAA) and the cost centers. Specifically,

> FASTDATA provides cost center users with an efficient method of managing and tracking OPTAR funds. When a source document is created using FASTDATA, the cost center log and other records are automatically updated using the information entered. The status of cost center funds is always readily available. [Ref. 15:p. 1].

FASTDATA is a menu-driven, software application program used in conjunction with a Zenith Z-248 microcomputer. It compiles data pertinent to financial transactions when the user first enters information, in plain language, i.e., a requisition, receipt of materials, services, and/or contracts. It automatically perpetuates, manipulates, and transfers this data so that all accounting, financial management, and contractual requirements can be fulfilled without having to make any further data input. throughout the life of the transaction. [Ref. 4:p. D-93]

B. SYSTEM MECHANICS

FASTDATA basically functions as follows: A financial "framework" consisting of authorized job order numbers, funding levels, and document serial numbers, etc., is transferred by floppy disk from the FAA to a cost center (point of control). OPTAR managers then input data required to order materials, services, and/or contracts on one of 10 user-friendly input screens. Document serial numbers are automatically assigned so that no number is missed or duplicated. If adequate funds are available to fill the order, the OPTAR manager has the option of printing the source document on plain tractor feed paper, or transferring the data to floppy disk for uploading to automated supply systems. [Ref. 4:p. D-93]

Data pertinent to the receipt, cancellation, or acceptance of the transaction is also input to FASTDATA. Memorandum records for all transactions for that cost center are automatically maintained. FASTDATA also has input screens available to generate "non-accounting" forms and to record data for "receipt type" documents.

When the cost center wants to transfer data to the FAA, FASTDATA automatically groups and codes transactions in conformance with the accounting system and standards used by the FAA. The system used currently is the Integrated Disbursing and Accounting Financial Management System (IDAFMS). This detailed transaction information and the cost

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center's summary data (status of funds, last document serial number used, etc.) are automatically written to the floppy disk by FASTDATA.

The FAA compiles all of their cost centers' data. Detailed transaction data is again manipulated, batched, and written to a floppy disk for automated transfer (by telephone modem) to official accounting records maintained by the FIPC/AAA. The cost centers' summary data is retained in the FAA's FASTDATA system so that an accurate and current status of funds is readily available.

> FASTDATA recognizes that the lower the organizational level, the greater the need for detailed accounting. Detailed accounting is able to be retained at the lowest level through use of this program. [Ref. 4:pp. D-94-95]

The flowcharts depicted in Figures A1 and A2 summarize the accounting transaction cycle and flow of information as manipulated by FASTDATA. Figure A1 presents the cost center's perspective while Figure A2 describes the process from the FAA point of view. Further, Table A1 provides a comparison between the FASTDATA system and current methodology used throughout most Naval shore activity cost centers and FAA's. [Ref 4:pp. D-97-98]
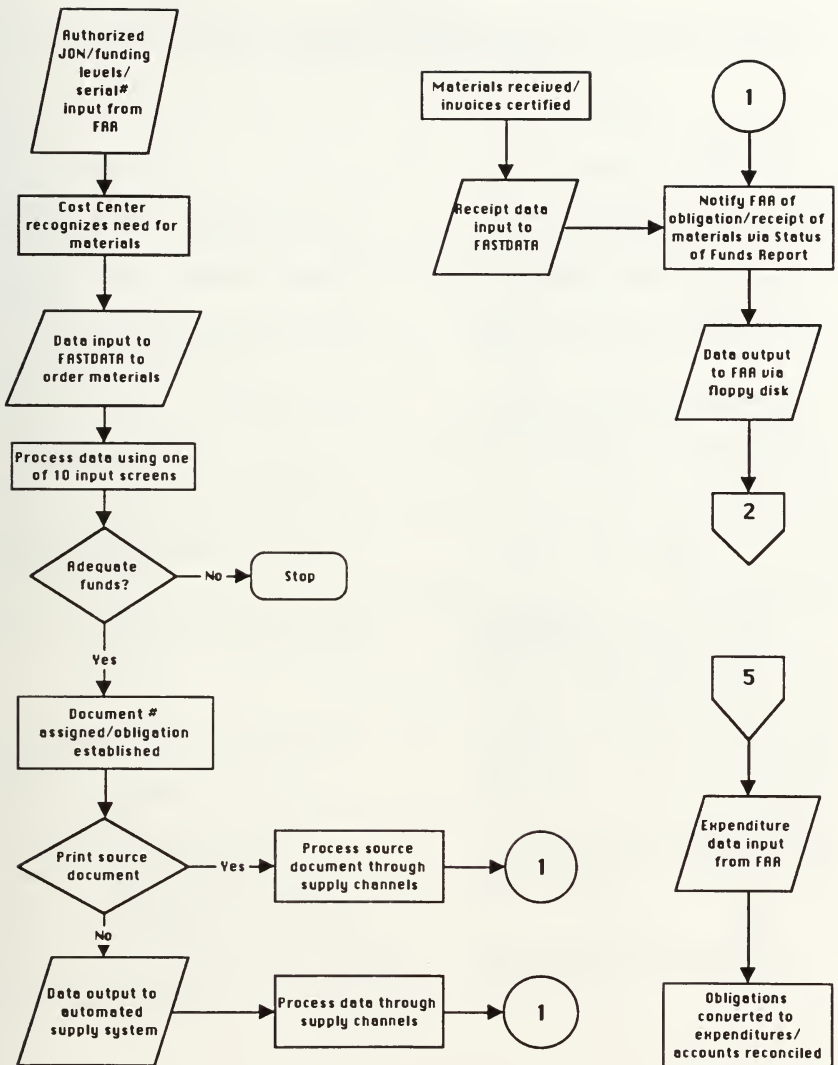
Figure A1
Cost Center Perspective

Flowchart elements:

- Authorized JON/funding levels/serial# input from FAA
- Cost Center recognizes need for materials
- Data input to FASTDATA to order materials
- Process data using one of 10 input screens
- Adequate funds? → No → Stop
- Yes
- Document # assigned/obligation established
- Print source document → Yes → Process source document through supply channels → (1)
- No
- Data output to automated supply system → Process data through supply channels → (1)

- Materials received/invoices certified
- Receipt data input to FASTDATA
- (1) Notify FAA of obligation/receipt of materials via Status of Funds Report
- Data output to FAA via floppy disk
- (2)

- (5) Expenditure data input from FAA
- Obligations converted to expenditures/accounts reconciled

Figure A2
FAA Perspective

TABLE A1
COMPARISON BETWEEN CURRENT METHODOLOGY AND FASTDATA METHOD
COST CENTER SOFTWARE

OLD METHOD	FASTDATA
Source documents must be typed out manually	Source document is automatically generated by data input to database
Data is input to automated supply system	Transferred automatically
Information must be manually transcribed into OPTAR Log	OPTAR Log is automatically maintained
Totals to date and balances must be manually computed	Automatic computations are built into system
Computational errors in OPTAR Log must be located and corrected	No computational errors will occur
Data for reports must be manually extricated from OPTAR Log and "hand massaged"	Automated reports section requires no manual intervention
Transmittals to Comptroller must be manually transcribed and balanced	Comptroller required data is automatically captured from original input and transferred to Comptroller by disk. No extra efforts by user are required.
Expenditure information must be extricated from listings and manually posted	Automatic download of expenditure information into OPTAR level database.
All adjustments to individual records for differences in receipt or expenditure costs must be manually posted and balances must be manually adjusted	Adjustments for receipt and expenditure data are automatically made to both individual records and balances.
Field level personnel must learn new accounting procedures when transferred to a new activity.	Procedures are automated and standardized.

OLD METHOD	FASTDATA
Source document must be compared to manually transcribed data to eliminate errors in computations/transcriptions	Eliminated. Error free data is transcribed to disk at cost center level
Data is manually input to official records	Data is uploaded automatically
Control reports on data input must be computed and manually prepared	Accurate control reports are automatically generated
Bottom line status of funds reports must be manually maintained	An automated current status of funds is always readily available
OPTAR authorizations must be manually prepared	OPTAR authorizations are transferred to holder by disk
Data for reports must be manually extricated from various sources and "hand massaged"	Automated reports sections requires no manual intervention
Established Operating Targets (OPTARs) can be easily exceeded by design or error	FASTDATA precludes user from issuing a document which exceeds the OPTAR
Many hours devoted to correcting invalid expenditures due to erroneous document preparation	Correct source documents are automatically generated at site eliminating need for corrections
"Actual" data must be manually transcribed into budget records	Data can be automatically and quickly transferred by disk
The firmness of audit trails depends on the person preparing it	Standard firm audit trails are automatically constructed
A lengthy operational hiccup occurs when systems or accounting procedures change	Accommodated by program changes. User sees no change in type or performance of routine tasks

C. THE FUTURE

FASTDATA is currently under the auspice of the Defense Finance and Accounting Service (DFAS), Alexandria, VA. Tasked by the Navy Comptroller, this agency is responsible for exporting FASTDATA, along with formal training packages, to the Fleet. Wide-spread distribution is expected to occur in the March-April 1992 timeframe. [Ref. 16]

FASTDATA was initially tested at 25 non-Reserve commands in October 1991. Having been successful, further modifications were made to make it compatible with regular Navy units. Since its inception in the Naval Reserve, FASTDATA has been through three iterations. DFAS is now working on version 3A.

Set up to communicate with IDAFMS, FASTDATA cannot interface with any other accounting systems at this time. DFAS is working on establishing multiple interfaces for even greater future distribution. FASTDATA is now optional to use, however, the Navy may make it a standard according to DFAS [Ref. 16].

APPENDIX B

This appendix contains a copy of the questionnaire and two cover letters used to gather data from OPTAR managers. The survey and supplemental distribution lists are also included.

The survey distribution list is organized by form number in ascending order. Form numbers identified by an '*' were contrived since the actual code numbers were not available for those particular commands.

MEMORANDUM FOR COMPTROLLERS/FISCAL OFFICERS

Subj: TRAINING NEEDS ASSESSMENT

Encl: (1)   Questionnaire - 3 copies

1. I am a student at the Naval Postgraduate School, Monterey,
CA.   As my thesis research, I am conducting a study to
determine the need for training of cost center personnel who
perform   financial   management   duties   focusing   on   OPTAR
managers. Your assistance is needed in distributing enclosure
(1) to the most appropriate participants in your command's
cost centers.

2.   The OPTAR managers assigned may be military or civilian
employees.   Their duties may include preparation of supply
requisitions   or   travel   orders,   certification   of   invoices,
and/or   recording/reconciliation   of   all   transactions   in   the
cost center's OPTAR log. OPTAR managers may also be known as
supply petty officers, repair parts petty officers, or OPTAR
records keeper.

3.   It is requested that you distribute the questionnaires
(along with the return envelopes) to reflect a cross-section
of OPTAR managers.   Please consider the differences between
OPTAR managers with respect to type and dollar amount of funds
managed and military/civilian status.

4.   Your assistance is vital to the success of this study and
your cooperation is greatly appreciated.

A.W.Hemingway

A.W. HEMINGWAY
Lieutenant Commander, US Navy

MEMORANDUM FOR COST CENTER OPTAR MANAGERS

Subj: TRAINING NEEDS ASSESSMENT

Encl: (1) Questionnaire
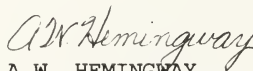
1. Training is an important ingredient in operating any successful organization including the financial management arena. In light of present and proposed budget cuts within the Department of the Navy coupled with expected slow growth in our work force, we must work more efficiently and effectively in managing our resources. Strong training programs are necessary to produce a quality work force.

2. I am a student at the Naval Postgraduate School, Monterey, CA. As my thesis research, I am conducting a study to determine the need for training of cost center personnel who perform financial management duties focusing on the OPTAR managers. In addition, present training will be assessed in terms of availability and adequacy. Based on findings, recommendations will be made to the Navy Comptroller to enhance training programs.

3. To obtain needed information directly from the source, OPTAR managers are being consulted. As there are thousands of cost centers Navy-wide, a select group of OPTAR managers are being asked to complete the questionnaire. **Please complete and mail enclosure (1) no later than 3 January 1992**. A return envelope is enclosed for your convenience. Your timely response and comments are vital to the success of this study.

4. You may be assured of complete confidentiality. Names are not necessary, only your honest and accurate responses. Each questionnaire has an identification number for administrative purposes only.

5. By identifying training needs of the OPTAR manager, the Navy acknowledges the importance of developing well-informed employees. Better management of financial resources will result. Your contribution to this study is greatly appreciated.

A.W. Hemingway
A.W. HEMINGWAY
Lieutenant Commander, US Navy

COST CENTER FINANCIAL MANAGEMENT:
TRAINING THE OPTAR MANAGERS

PLEASE READ THESE DIRECTIONS BEFORE ANSWERING ANY QUESTIONS. Carefully read each question and list of responses. Answer each as it pertains to your job as OPTAR manager. Clearly indicate your response by circling the letter which corresponds to your selection. If an adequate response is not provided, use OTHER and specify your answer. Please respond to all questions and complete all sections. Remember, the purpose of this questionnaire is to assess the need for training of OPTAR managers. Therefore, your honest and accurate response is essential and greatly appreciated. Extra space is available at the end of the questionnaire for additional comments and concerns.

Section 1 Demographics

1.   What is your paygrade?

   a. E1 - E3   f. GS1 - GS3   k. WG8 - WG10
   b. E4 - E6   g. GS4 - GS7   l. OTHER_____
   c. E7 - E9   h. GS8 - GS10
   d. O1 - O3   i. WG1 - WG3
   e. O4 - O6   j. WG4 - WG7

2.   What is your job title (civilians)?_____

   What is your rating (military enlisted)?
   _____

   What is your designator (military officer)? Indicate
   name and number._____

3.   How long have you served as OPTAR manager in your present position?

   a. Less than 1 year
   b. 1 - 2 years
   c. More than 2 years

Form Number_____

4.   Prior to serving in your current position, have you ever served as an OPTAR manager?

    a.   Yes (specify length of service_____years)
    b.   No

5.   Have you previously worked in a budgeting or accounting position?

    a.   Yes (specify job title)_____
    b.   No

6.   Is your educational background related to business administration, accounting, or other financial field?

    a.   Yes (specify field)_____
    b.   No (Go to question 7)

    If **YES**, indicate the highest level of education completed

    a.   High school diploma/GED equivalent -- business
          courses taken
    b.   Vocational/Technical school
    c.   Business college - AA/AS degree
    d.   BA/BS degree
    e.   MA/MS degree

7.   Why were you selected to serve as OPTAR manager?

    a.   I had previous experience as OPTAR manager or
          specialized experience
    b.   The person I relieved performed these duties.
    c.   I was the newest person in the office therefore the
          job rotated to me.
    d.   I had specialized knowledge based on educational or
          training background
    e.   I volunteered
    f.   I don't know
    g.   Other(specify)_____

Section 2 Job Design

8. Which of these **best** describes your duties as OPTAR manager?

    a. Primary duty. These duties are identified in my
        job description as primary duties
    b. Collateral duty. These duties are identified in my
        job description as collateral duties
    c. Collateral duty. These duties are not identified
        in my job description but are performed in
        addition to my primary duties
    d. Other(specify)_____

9. What type of OPTAR funds do you manage? Circle **ALL** that apply.

    a. Direct funds used for materials and/or services
    b. Direct funds used for travel
    c. Indirect or reimbursable funds
    d. Civilian payroll/labor related funds
    e. Other(specify)_____

10. How much money do you manage and/or account for?

    a. Less than $1000
    b. $1000 - $9999
    c. $10,000 - $49,999
    d. $50,000 - $100,000
    e. More than $100,000

11. Who do you maintain OPTAR records for?

    a. The workcenter
    b. The division
    c. The department
    d. The command
    e. Other(specify)_____

12. As OPTAR manager, who directly supervises and/or reviews your work?

     a.   Workcenter supervisor
     b.   Division officer
     c.   Department head
     d.   Comptroller department representative
     e.   Other than obtaining signature authority for
          requisitions, travel orders, etc. no one reviews
          my work
     f.   Other(specify)_____

13. Are your OPTAR records inspected or reviewed by anyone?

     a.   Yes
     b.   No (Go to question 14)

If **YES**, by whom are they reviewed or inspected?

     a.   Workcenter supervisor
     b.   Division officer
     c.   Department head
     d.   Comptroller department representative
     e.   Other(specify)_____

How often are your records reviewed or inspected?

     a.   Monthly
     b.   Quarterly
     c.   Semi-annually
     d.   Annually
     e.   Other(specify)_____

14. What manuals, guidelines, handbooks, regulations, etc. do you use? Circle **ALL** that apply.

     a.   Local command instructions and notices delineating
          policies and procedures
     b.   A desk reference or guide written specifically for
          OPTAR managers by the command
     c.   NAVCOMPT Manual
     d.   Other(specify)_____
                       _____
                       _____
                       _____

15. The reference materials (handbooks, manuals, etc.) that I use provide clear explanations of the subject-matter. A user who lacks extensive knowledge will have no trouble understanding the necessary procedures or concepts.

    a.   Strongly agree
    b.   Mildly agree
    c.   Neither agree nor disagree
    d.   Mildly disagree
    e.   Strongly disagree

16. Do the reference materials (handbooks, manuals, etc.) support or contradict one another?

    a.   The reference materials I use support one another and procedures are in agreement with current policies
    b.   The reference materials I use contradict one another.
    c.   Procedures are not in agreement with current policies
    d.   Other(specify)_____
        _____
        _____
        _____

17. In what steps of the budget process do you participate? Circle **ALL** that apply.

    a.   I assist in all stages of preparation of the cost center's budget request
    b.   I attend the cost center's budget meetings and planning sessions
    c.   I have knowledge of the command's internal budget process. Guidelines are passed to the cost center via a command notice which contains information to assist cost centers in preparing the budget request
    d.   I assist in preparing budget justifications and/or explanations
    e.   I submit recommendations for materials and/or services to be included in the budget request
    f.   I provide historical data on the amount of money spent in previous years
    g.   I do not participate in the budget process
    h.   Other(specify)_____
        _____
        _____
        _____

18. With which of these accounting transactions do you work?
Circle **ALL** that apply.

Supply Transactions

    a.   Prepare supply requisitions for materials and/or
           services and assign accounting classification
           codes
    b.   Log requisitions in the OPTAR log and decrease the
           running balance
    c.   Forward requisitions to the supply department with
           a copy to the comptroller department
    d.   Receive materials/services
    e.   Record receipt of materials/service in the OPTAR
           log
    f.   Certify invoices upon receipt and forward to the
           comptroller
    g.   Forward certified invoices to the Financial
           Information Processing Center (FIPC)
    h.   Reconcile and verify the command's transaction
           listing against the OPTAR log. Specifically, make
           adjustments for price changes and credits
    i.   Report adjustments and potential errors to the
           comptroller
    j.   Pass the list of potential errors to the FIPC
    k.   Make required entries to the OPTAR log to reflect
           corrections to previously reported errors
    l.   I perform none of these transactions

Travel Transactions

    a.   Prepare travel orders and assign accounting
           classification codes
    b.   Log travel orders in the OPTAR log and decrease the
           running balance
    c.   Forward travel orders to PSD and other appropriate
           offices with a copy to the comptroller department
    d.   Record completion of travel in the OPTAR log
    e.   Forward completed travel orders to the Financial
           Information Processing Center (FIPC)
    f.   Reconcile and verify the command's transaction
           listing against the OPTAR log. Specifically, make
           adjustments for price changes and credits
    g.   Report adjustments and potential errors to the
           comptroller
    h.   Pass the list of potential errors to the FIPC
    i.   Make required entries to the OPTAR log to reflect
           corrections to previously reported errors
    j.   I perform none of these transactions

Other Transactions

   Please specify other transactions not mentioned above
with which you work.

_____
_____
_____
_____
_____
_____

19. In your job as OPTAR manager, do you have computer
support in maintaining the OPTAR records?

    a.   Yes. OPTAR records are stored in a computer data
         base and easily retrievable and printed in a
         variety of report formats
    b.   No. OPTAR records are handwritten and kept in a
         ledger or checkbook style format
    c.   Other (specify)_____
         _____
         _____
         _____

   If **YES**, is the same software used throughout the command
for maintaining OPTAR records and generating cost center
reports?

    a.   Yes
    b.   No
    c.   Don't know

Section 3 Training

20. Upon assuming your duties as OPTAR manager, how long of
a turnover period did you receive from the previous OPTAR
manager?

    a.   Less than 1 hour
    b.   A few hours
    c.   1 Day
    d.   2 or more days
    e.   I did not receive a turnover from anyone

21. What kind of turnover did you have? Circle **ALL** that apply.

   a. Verbal instructions
   b. File folder or notebook containing useful
       information
   c. Review of command procedures and policies using
       pertinent instructions and notices
   d. Hand-written notes
   e. Other(specify)_____
       _____
       _____
       _____

22. What kind of training did you receive to qualify you to
assume your duties as OPTAR manager? Circle **ALL** that apply.

   a. On-the-job training (self-taught, no turnover or
       formalized OJT program)
   b. On-the-job training (turnover with experienced co-
       worker or supervisor)
   c. Training workshop/seminar conducted by the command
       comptroller department
   d. Command qualification/designation program
   e. Command generated desk reference or guide used in
       conjunction with on-the-job training
   f. Computer assisted instruction - tutorial type
       software
   g. Correspondence courses such as NAVEDTRA 10792-F,
       Financial Management in the Navy
   h. Training courses sponsored by an outside agency
       such as Department of Defense or Office of
       Personnel Management
   i. Other(specify)_____
       _____
       _____
       _____

23. How long did it take for you to fully understand your job
and be able to function independently?

   a. About 1 week
   b. About 1 month
   c. 2 - 3 months
   d. More than 3 months
   e. I still don't understand

24. Did you receive a letter of designation as OPTAR manager?

     a.   Yes
     b.   No (Go to question 25)

     If **YES**, was your designation recorded in your training record, service record, and/or personnel file?

     a.   Yes (specify where recorded)_____
     b.   No (specify why training was not recorded)_____
          _____
     c.   Don't know

25. Which of the following learning objectives can you explain, define, or demonstrate? Circle **ALL** that apply.

     a.   Define cost center
     b.   Differentiate between an operating budget and
          operating target
     c.   Differentiate between an obligation, a commitment,
          and an expenditure
     d.   Define fiscal year and its duration
     e.   Differentiate between O&M,N and OPN appropriations
     f.   Be able to use appropriate accounting
          classification codes including job order numbers
     g.   Define reconciliation and why it is important
     h.   Define OPTAR manager's duties and responsibilities
     i.   Identify the steps in the accounting transaction
          cycle
     j.   Identify the substance and ramifications of Title
          31 US Code, Sections 1301 and 1517
     k.   Identify the importance/impact of your job as OPTAR
          manager and how it relates to your command's
          financial activities
     l.   Identify the role of the FIPC
     m.   Know who your command's major claimant is
     n.   Be able to complete and process a supply
          requisition for materials and/or supplies
     o.   Be able to complete and process travel orders
     p.   Know how to maintain your cost center's OPTAR
          records
     q.   Know how to properly verify invoices
     r.   Know how to read and understand budget statements
     s.   Be able to use appropriate accounting terminology
     t.   Know basic principles about appropriation law

26. If you received some kind of training to assume your duties as OPTAR manager, did the training include the learning objectives listed in question 25?

    a. Yes
    b. No (specify where you learned the concepts, terminology, and/or procedures) _____

_____
_____
_____

27. Briefly describe what particular tasks or concepts were/are difficult to learn. _____

_____
_____
_____

28. Were these difficult tasks and/or concepts ever explained in any training you may have received?

    a. Yes
    b. No

29. Overall, the training I received was comprehensive. All concepts necessary for me to understand and perform my job were included.

    a. Strongly agree
    b. Mildly agree
    c. Neither agree nor disagree
    d. Mildly disagree
    e. Strongly disagree

30. What kind of refresher or remedial training is available to you?

    a. On-the-job training (self-directed)
    b. Refresher/remedial coordinated by experienced co-worker or supervisor
    c. Workshop/seminar conducted by the comptroller department
    d. Computer assisted instruction - tutorial type software
    e. Correspondence courses
    f. No refresher or remedial training is available
    g. Other (specify) _____

If refresher/remedial training **IS** available, how often is it offered?

    a.   Monthly
    b.   Quarterly
    c.   Semi-annually
    d.   Annually

31. As OPTAR manager, do you have someone to consult as questions or situations arise?

    a.   Yes (specify job title and department)_____

_____
    b.   No

32. The policy of my command, with respect to OPTAR management, is to have an aggressive training program.

    a.   Strongly agree
    b.   Mildly agree
    c.   Neither agree nor disagree
    d.   Mildly disagree
    e.   Strongly disagree

33. If you would like to provide further information regarding your training (or lack of) as OPTAR manager, use this extra space to provide your comments and/or concerns. You may attach additional sheets if necessary._____
_____
_____
_____
_____
_____
_____

    Thank you very much for taking the time to complete this questionnaire. Your contribution to this effort will greatly enhance my ability to accurately assess the need for training of OPTAR managers. **Please mail this questionnaire no later than 3 January 1992 to the following address**:

                Superintendent (Code 36 ASER)
                Naval Postgraduate School
                Monterey, CA 93943-5000

SURVEY DISTRIBUTION LIST

NAME/ADDRESS	FORM NUMBER
Commander in Chief ATTN: Comptroller/Fiscal Officer US Atlantic Fleet Norfolk, VA 23511-6001	1000 001*
Commander in Chief ATTN: Comptroller/Fiscal Officer US Pacific Fleet Pearl Harbor, HI 96860-7000	1000 002*
Commanding Officer ATTN: Comptroller/Fiscal Officer US NAS Sigonella FPO New York 09523	1448 915
Commanding Officer ATTN: Comptroller/Fiscal Officer US NAS Bermuda FPO New York 09560	1450 120
Commanding Officer ATTN: Comptroller/Fiscal Officer Naval Air Station Oceana Virginia Beach, VA 23460-5120	1450 940
Commanding Officer ATTN: Comptroller/Fiscal Officer Naval Air Station Barbers Point, HI 96862	1451 160
Commanding Officer ATTN: Comptroller/Fiscal Officer Naval Air Station Moffett Field, CA 94035-5000	1451 609
Commander ATTN: Comptroller/Fiscal Officer Naval Air Systems Command Naval Air Systems Command Headquarters Washington, DC 20361-0001	1461 900
Commander ATTN: Comptroller/Fiscal Officer Naval Air Test Center Patuxent River, MD 20670-5304	1472 700

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Chief of Naval Air Training                    1479 750
ATTN: Comptroller/Fiscal Officer
Naval Air Station
Corpus Christi, TX  78419-5100

Director, Naval Audit Service                  1665 900
ATTN: Comptroller/Fiscal Officer
Naval Audit Service Headquarters
PO Box 1206
Falls Church, VA  22041

Commander                                      1861 235
ATTN: Comptroller/Fiscal Officer
Naval Base
Charleston, SC  29408-5100

Commander                                      1861 500
ATTN: Comptroller/Fiscal Officer
Naval Base
Norfolk, VA  23511-6002

Commander                                      1862 600
ATTN: Comptroller/Fiscal Officer
Naval Base
Pearl Harbor, HI  96860

Commander                                      1862 790
ATTN: Comptroller/Fiscal Officer
Naval Base
Seattle, WA  98115-5012

Director, Navy Broadcasting Service            1890 900
ATTN: Comptroller/Fiscal Officer
Department of the Navy
Washington, DC  20360

Commander Naval Air Force                      2000 001*
ATTN: Comptroller/Fiscal Officer
US Atlantic Fleet
Norfolk, VA  23511-5188

Commander Naval Air Force                      2000 002*
ATTN: Comptroller/Fiscal Officer
US Pacific Fleet
NAS North Island
San Diego, CA  92135-5100

Commander Naval Surface Force                  2000 003*
ATTN: Comptroller/Fiscal Officer
US Atlantic Fleet
Norfolk, VA  23511-6292
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Commander Naval Surface Force                    2000 004*
ATTN: Comptroller/Fiscal Officer
US Pacific Fleet
Naval Amphibious Base Coronado
San Diego, CA  92155-5035

Commander Submarine Force                        2000 005*
ATTN: Comptroller/Fiscal Officer
US Atlantic Fleet
Norfolk, VA  23511-6296

Commander Submarine Force                        2000 006*
ATTN: Comptroller/Fiscal Officer
US Pacific Fleet
Pearl Harbor, HI  96860-6550

Commanding Officer                               2476 368
ATTN: Comptroller/Fiscal Officer
US Naval Communication Station Iceland
Box 22
FPO New York  09571

Commanding Officer                               2476 873
ATTN: Comptroller/Fiscal Officer
Naval Communication Station Stockton
Stockton, CA  95203

Commanding Officer                               2560 400
ATTN: Comptroller/Fiscal Officer
Naval Construction Training Center
Gulfport, MS  39501-5003

Commanding Officer                               2742 205
ATTN: Comptroller/Fiscal Officer
Naval Dental Clinic
Camp Pendleton, CA  92055

Commanding Officer                               2742 670
ATTN: Comptroller/Fiscal Officer
Naval Dental Clinic
Parris Island, SC  29905

Commanding Officer                               2965 500
ATTN: Comptroller/Fiscal Officer
Enlisted Personnel Management Center
New Orleans, LA  70159
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Commander                                        3070 950
Naval Facilities Engineering Command
ATTN: Comptroller/Fiscal Officer
Washington Navy Yard
Washington, DC   20374

Commanding Officer                               3154 700
ATTN: Comptroller/Fiscal Officer
Fleet Intelligence Training Center Pacific
Bldg 176, Naval Training Center
San Diego, CA   92133-8200

Commanding Officer                               3155 200
ATTN: Comptroller/Fiscal Officer
Fleet and Mine Warfare Training Center
Naval Base
Charleston, SC   29408

Commanding Officer                               3435 100
ATTN: Comptroller/Fiscal Officer
National Naval Medical Center
Bethesda, MD   20889-5000

Commanding Officer                               3435 180
ATTN: Comptroller/Fiscal Officer
Naval Hospital
Bremerton, WA   98314-5315

Commanding Officer                               3700 900
ATTN: Comptroller/Fiscal Officer
Naval Intelligence Support Center
4301 Suitland Road
Washington, DC   20390-5140

Commanding Officer                               3702 900
ATTN: Comptroller/Fiscal Officer
Navy Internal Relations Activity
Navy Department
Washington, DC   20350

Commander                                        4225 900
ATTN: Comptroller/Fiscal Officer
Bureau of Naval Personnel
Washington, DC   20370

Commanding Officer                               4460 400
ATTN: Comptroller/Fiscal Officer
Naval Nuclear Power Training Unit
PO Box 2751
Idaho Falls, ID   83403
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Commanding Officer                                    4735 500
ATTN: Comptroller/Fiscal Officer
US Navy Personnel Support Activity
United Kingdom/Northern Europe
FPO New York  09510

Commanding Officer                                    4736 900
ATTN: Comptroller/Fiscal Officer
Personnel Support Activity
Bldg 92, Naval District Washington
Washington, DC  20374

Commanding Officer                                    4737 450
ATTN: Comptroller/Fiscal Officer
Personnel Support Activity
Long Beach, CA  90822-5001

Commanding Officer                                    5118 390
ATTN: Comptroller/Fiscal Officer
Navy Public Works Center
Bldg 1A
Great Lakes, IL  60088-5600

Commanding Officer                                    5118 660
ATTN: Comptroller/Fiscal Officer
Navy Public Works Center
Naval Air Station
Pensacola, FL  32508-6500

Commanding Officer                                    5118 800
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LIST OF REFERENCES

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